

CURTIS, MALLET-PREVOST,
COLT & MOSLE LLP
101 Park Avenue
New York, New York 10178-0061
Telephone: (212) 696-6000
Facsimile: (212) 697-1559
L.P. Harrison 3rd (LH 5540)
Turner P. Smith (TS 8052)

*Attorneys for Appellees,
Silicon Graphics, Inc., et al.*

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re:	:	Chapter 11
	:	
SILICON GRAPHICS, INC., <i>et al.</i> ,	:	Case No. 06-10977 (BRL)
	:	
Debtors.	:	
-----X		
	:	
SAMSUNG ELECTRONICS CO., LTD. and	:	
SAMSUNG SEMICONDUCTOR, INC.,	:	
	:	
Appellants,	:	Case No. 08-cv-00118 (LAP)
	:	
vs.	:	
	:	
SILICON GRAPHICS, INC., <i>et al.</i> ,	:	
	:	
Appellees.	:	
-----X		

BRIEF FOR APPELLEES

**RESPONSIVE BRIEF OF APPELLEES, SILICON GRAPHICS, INC., *ET AL.*,
THE REORGANIZED DEBTORS**

Table of Contents

	Page #
Jurisdiction.....	1
Issues Presented	2
Summary of the Argument.....	2
Standard of Review	3
Statement of the Case.....	4
I. The Reorganized Debtors’ Cases and Plan Confirmation	4
II. The Liquidating Trust and the Debtors’ DRAM Claims	4
III. The California DRAM Litigation	6
IV. The California District Court Order.....	7
V. The Notice of Presentment and Amended Stipulation and Order.....	8
ARGUMENT	10
I. Samsung Has No Statutory, Equitable, or Other Right to Object to the DRAM Claims Assignment	10
II. The Bankruptcy Court’s Decision Was Consistent With Its Broad Equity Powers to Manage the Affairs of the Debtors.....	13
III. The Bankruptcy Court Did Not Abuse Its Discretion In Finding That the Liquidating Trust Assets Include All DRAM Claims, Not Just Claims Between 1999 and 2002.....	14
IV. The Bankruptcy Court Merely Effectuated the Intent of the Parties by Clarifying the Order Approving the Plan.....	17
V. The Purpose of the Liquidating Trust and Intent of the Parties Would Not be Served by the Relief Samsung Seeks	21
VI. Pursuant to the Plan, the Bankruptcy Court Was Not Limited to Considering the Four Corners of the Plan in Clarifying the Definition of Liquidating Trust Assets	22
A. Integration.....	23
B. Exceptions.....	25
VII. Samsung’s Reliance On Res Judicata And Collateral Estoppel Is Without Merit.....	26
Conclusion	29

Table of Authorities

<u>Cases</u>	Page(s)
<u>Federal Cases</u>	
<i>ACC Bondholder Group v. Adelphia Commc'ns Corp.</i> , 367 B.R. 84 (S.D.N.Y. 2007).....	3
<i>Blaise v. Wolinsky</i> , 219 B.R. 946 (B.A.P. 2d Cir. 1998).....	15
<i>Bourne v. Walt Disney Co.</i> , 68 F.3d 621 (2d Cir. 1995)	23
<i>Casse v. Key Bank Nat'l Ass'n.</i> , 198 F.3d 327 (2d Cir. 1999)	3
<i>Cohen v. Elephant Wireless, Inc.</i> , 2004 U.S. Dist. LEXIS 16583 (S.D.N.Y. 2004).....	23, 26
<i>Corbett v. MacDonald Moving Services, Inc.</i> , 124 F.3d 82 (2d Cir. 1997)	26, 27
<i>Gordon v. Vincent Youmans, Inc.</i> , 358 F.2d 261 (2d Cir. 1965)	25
<i>HBE Leasing Corp. v. Frank</i> , 48 F.3d 623 (2d Cir. 1995)	14
<i>In re Arochem Corp.</i> , 176 F.3d 610 (2d Cir. 1999)	3
<i>In re Ashford Hotels, Ltd.</i> , 235 B.R. 734 (S.D.N.Y. 1999).....	16
<i>In re Croton River Club, Inc.</i> , 52 F.3d 41 (2d Cir. 1995)	13
<i>In re El San Juan</i> , 809 F.2d 151 (1st Cir. 1987).....	12
<i>In re Finley, et al.</i> , 135 B.R. 456 (Bankr. S.D.N.Y. 1992).....	10
<i>In re James Wilson Assocs.</i> , 965 F.2d 160 (7th Cir. 1992)	10
<i>In re Johns-Manville Corp.</i> , 68 B.R. 155 (S.D.N.Y. 1986).....	16
<i>In re Johns-Manville Corp.</i> , 837 F.2d 89 (2d Cir. 1988)	13

<i>In re Parmalat USA Corp.</i> , No. 04-11139, 2004 WL 2237968 (Bankr. S.D.N.Y. May 17, 2004)	12
<i>In re PCH Assoc.</i> , 949 F.2d 585 (2d Cir. 1991)	13
<i>In re Prudential Lines, Inc.</i> , 928 F.2d 565 (2d Cir. 1991)	13
<i>In re Purofied Down Prods. Corp.</i> , 150 B.R. 519 (S.D.N.Y. 1993).....	16
<i>In re Refco Inc.</i> , 505 F.3d 109 (2d Cir. 2007)	11
<i>In re Stirling Homex Corp.</i> , 591 F.2d 148 (2d Cir. 1978)	14
<i>In re Tomlin</i> , 105 F.3d 933 (4th Cir. 1997)	16
<i>In re U.S. Lines, Inc.</i> , 318 F.3d 432 (2d Cir. 2003)	15
<i>In re Vebeliunas</i> , 332 F.3d 85 (2d Cir. 2003)	15
<i>In re Wingspread Corp.</i> , 145 B.R. 784 (Bankr. S.D.N.Y. 1992).....	13
<i>Kane v. Johns-Manville</i> , 843 F.2d 636 (2d Cir. 1988)	12
<i>Kurz v. United States</i> , 254 F.2d 811 (2d Cir. 1965)	25
<i>Lee v. Joseph E. Seagram & Sons, Inc.</i> , 413 F.Supp. 693 (S.D.N.Y. 1976)	25
<i>Local Loan Co. v. Hunt</i> , 292 U.S. 234 (1934).....	9
<i>Monarch Life Ins. Co. v. Ropes & Gray</i> , 65 F.3d 973 (1st Cir. 1995).....	16
<i>Motorola, Inc. v. Official Comm. Of Unsecured Creditors</i> , No. 01 Civ. 5429, 2005 WL 756900 (S.D.N.Y. Apr. 4, 2005).....	16
<i>Municipal Capital Appreciation Partners, I, L.P. v. Page</i> , 181 F. Supp. 2d 379 (S.D.N.Y. 2002)	23
<i>Pepper v. Litton</i> , 308 U.S. 295 (1939).....	13
<i>Pierce v. Underwood</i> , 487 U.S. 552 (1988).....	15

<i>Piper Aircraft Co. v. Reyno</i> , 454 U.S. 235 (1981).....	15
<i>Raleigh v. Illinois Dept. of Revenue</i> , 530 U.S. 15 (1951).....	14
<i>Roslyn Sav. Bank v. Comcoach Corp.</i> , 698 F.2d 571 (2d Cir. 1983)	10
<i>Southern Blvd., Inc. v. Martin Paint Stores</i> , 207 B.R. 57 (Bankr. S.D.N.Y. 1997).....	10
<i>Thomas v. Scutt</i> , 127 N.Y. 133 (N.Y. 1891)	25
<i>Zervos v. Verizon New York, Inc.</i> , 252 F.3d 163 (2d Cir. 2001)	15

State Cases

<i>Dietrich v. Chemical Bank</i> , 454 N.Y.S.2d 490 (N.Y. Sup. 1981).....	25
<i>Primex Int'l Corp. v. Wal-mart Stores, Inc.</i> , 89 N.Y.2d 594 (N.Y. 1997)	23
<i>Starter Corp. v. Converse, Inc.</i> , 170 F.3d 286 (N.Y. 1999).....	23
<i>This is Me, Inc. v. Taylor</i> , 157 F.3d 139 (N.Y. 1998).....	25

Statutes and Rules

COLLIER ON BANKRUPTCY ¶ 3.17 (14th ed. 1978).....	14
COLLIER ON BANKRUPTCY ¶ 1109.02[1] (15th ed. 2007)	12

Other Authorities

11 U.S.C. § 1109.....	12
11 U.S.C. § 1141(b)	10, 20
28 U.S.C. § 157(a)(1).....	1
28 U.S.C. § 157(b)	1
28 U.S.C. § 1334.....	1, 9
Fed. R. Bankr. P. 8013	3

Appellees Silicon Graphics, Inc. (“Silicon Graphics”), and its direct and indirect subsidiaries in the above-referenced chapter 11 cases, formerly the debtors and debtors-in-possession, and now the reorganized debtors (the “Reorganized Debtors”), submit this brief (the “Brief”) in opposition to the appeal of Samsung Electronics Co., Ltd. and Samsung Semiconductor, Inc. (together, “Samsung” or “Appellants”) from the *Amended Stipulation, Agreement and Order Between Debtors and Trustee of the DRAM Claims Liquidation Trust Clarifying Extent of Assignment of Claims Pursuant to Confirmation Order and Trust Agreement* (the “Amended Stipulation and Order”) and the decision of the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) which approved it. The Bankruptcy Court’s oral decision on November 29, 2007 was proper and the Bankruptcy Court was correct in finding that the Liquidating Trust,¹ without modification of the Plan, may receive, hold and liquidate all DRAM antitrust claims assigned to it. As a result, and for the reasons set forth below, Samsung’s appeal must fail and the decision and Order of the Bankruptcy Court should be affirmed.

Jurisdiction

The Bankruptcy Court had jurisdiction over the Debtors’ reorganization proceedings pursuant to 28 U.S.C. § 1334 (bankruptcy cases and proceedings) and 28 U.S.C. § 157(b) (bankruptcy procedures). Pursuant to paragraph 40 of the Confirmation Order, the Bankruptcy Court retains jurisdiction over the matters set forth in the Amended Stipulation and Order. This Court has jurisdiction over this appeal pursuant to 28 U.S.C. § 157(a)(1).

¹ Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the *First Amended Joint Plan of Reorganization*, dated July 27, 2006, as modified (the “Plan”).

Issues Presented

1. Did Samsung have standing before the Bankruptcy Court to object to the assignment of the DRAM claims made by the Debtors to the Trustee of the DRAM Liquidating Trust?

2. Did Judge Lifland properly clarify his Confirmation Order approving the Plan when he exercised his discretion to interpret the terms of the Plan and Liquidating Trust Agreement to include all DRAM claims available to the Reorganized Debtors, including those assigned to the Liquidating Trust on March 8, 2007?

Summary of the Argument

Samsung's cramped and artificial interpretation of the Liquidating Trust Agreement and the definition of Liquidating Trust Assets ignores the express and inclusive intent of the parties that the Liquidating Trust was to receive *all* claims that might arise from the Debtors' purchase of DRAM, unrestricted by the date those claims accrued or any other limitation. The Liquidating Trust was the product of negotiations with certain secured noteholders of the Debtors (the "Secured Noteholders") in which the Debtors agreed to transfer, among other things, (i) all of their DRAM claims to the Secured Noteholders and (ii) all additional transfers and agreements as needed in order to ensure that the Secured Noteholders received all available DRAM claims, in satisfaction of their claims against the Debtors.

Samsung, an admitted price-fixer which has caused substantial monetary damage to the Debtors, was not a creditor of the Debtors or a "party in interest" in the underlying chapter 11 cases, but is acting solely as a defendant in the DRAM price-fixing litigation case. It had absolutely no involvement in the negotiations or any other aspect of these chapter 11 cases. It has no standing to complain now, long after the fact, about the scope of the assignment of the Debtors' DRAM claims when the Debtors' chapter 11 Plan was confirmed in 2006.

Samsung attempted to insert itself for the first time into the chapter 11 cases by filing its Objection the day before the Bankruptcy Court was scheduled to enter a final decree closing ten of the fourteen cases. In filing its Objection, Samsung effectively sought to narrow the damages for which it is responsible due to its price-fixing activities. The Objection was designed to force the Reorganized Debtors to give up valuable and meritorious claims arising out of acts of price-fixing by Samsung. The Bankruptcy Court properly, and within its discretion, clarified its own order approving the Plan and held that the Liquidating Trust Assets include claims based on price-fixing prior to April 1999 and after June 2002. Had the Objection been allowed, the Bankruptcy Court would have effectively caused the dismissal of a portion of the claims that the Liquidating Trust is prosecuting in the United States District Court for the Northern District of California (the “California District Court”). As discussed more fully below, this Court should affirm the Bankruptcy Court’s Order in its entirety, upholding the grant of relief under the Amended Stipulation and Order.

Standard of Review

Federal Rule of Bankruptcy Procedure 8013 provides that orders issued by a bankruptcy court are subject to appellate review. Fed. R. Bankr. P. 8013. A district court serves as an appellate court in reviewing a bankruptcy court’s judgments. *ACC Bondholder Group v. Adelphia Commc’ns Corp.*, 367 B.R. 84, 90 (S.D.N.Y. 2007). A bankruptcy court’s factual findings will generally not be set aside by a district court unless they are clearly erroneous. *See In re Arochem Corp.*, 176 F.3d 610, 620 (2d Cir. 1999). The more deferential standard of abuse of discretion is appropriate where, as here, the District Court is reviewing the Bankruptcy Court’s interpretation of its own prior Confirmation Order approving the Plan. *See Casse v. Key Bank Nat’l Ass’n.*, 198 F.3d 327, 333 (2d Cir. 1999).

Statement of the Case

I.

The Reorganized Debtors' Cases and Plan Confirmation

The Debtors each commenced their voluntary case under chapter 11 of title 11 of the United States Code, as amended (the "Bankruptcy Code") on May 8, 2006, in the Bankruptcy Court. On September 19, 2006, the Bankruptcy Court entered an order confirming the Debtors' Plan (the "Confirmation Order"), which became effective on October 17, 2006 (the "Effective Date").

The Plan provided that the Debtors' DRAM claims be transferred to the Liquidating Trust. No party to the chapter 11 cases objected to (i) the assignment of the DRAM claims to the Liquidating Trust or (ii) the creation of the Liquidating Trust.

II.

The Liquidating Trust and the Debtors' DRAM Claims

Pursuant to Section 5.11 of the Plan and the terms of the Liquidating Trust Agreement, the Debtors created the Liquidating Trust for the purpose of holding and liquidating the Debtors' actual and potential DRAM claims for the Secured Noteholders. The Plan states that the Liquidating Trust Agreement:

[S]hall be executed by the Debtors and the Trustee, and all other necessary steps shall be taken to establish the Liquidating Trust and the beneficial interests therein which shall be for the benefit of the holders of Allowed Secured Note Claims The Liquidating Trust Agreement may provide powers, duties and authorities in addition to those explicitly stated herein

See Plan § 5.11. The Liquidating Trust Agreement declares that:

[T]he Debtors and the Trustee establish the Liquidating Trust on behalf of and for the benefit of the holders of Allowed Secured Note Claims . . . and the Debtors hereby irrevocably and absolutely transfer, assign,

convey, and deliver to the Trustee all of their right, title, and interest (whether legal, beneficial, or otherwise) in and to the Liquidating Trust Assets . . . for the benefit of the holders of Liquidating Trust Interests for the uses and purposes stated herein and in the Plan.

(See Appellants' Br. Ex. B: Liquidating Trust Agreement at § 1.1(c).)

Furthermore, the Liquidating Trust Agreement provides that "[i]f any provisions of this Trust Agreement are found to be inconsistent with the provisions of the Plan, the provisions of this Trust Agreement shall control." (*Id.* at § 11.7.) The Confirmation Order also provides that "[i]n the event of any conflict between the terms of Section 5.11 of the Plan and the terms of the Liquidating Trust Agreement, the terms of the Liquidating Trust Agreement shall govern." Confirmation Order ¶ 20.

The initial transfer of the Liquidating Trust Assets occurred pursuant to an Assignment Agreement, dated October 17, 2006 (the "October 2006 Assignment"). (Appellants' Br. Ex. C.) Section 2 of the October 2006 Assignment preserves both the Debtors' right to transfer, and the Trustee's right to receive, any future assignments or agreements necessary to assure that the Liquidating Trust is vested with *all* of the Debtors' rights in the DRAM claims. On or before March 8, 2007, Silicon Graphics and its subsidiaries executed an additional Assignment Agreement (the "March 2007 Assignment") in which they confirmed that the scope of the October 2006 Assignment of the DRAM claims to the Liquidating Trust included claims arising from purchases during the period January 1997 through and including December 2002. (Appellants' Br. Ex. D.) The March 2007 Assignment explicitly states that both the transfer of the assets and the further assurances are given as part of the Debtors' continuing obligation to ensure that the Trustee of the Liquidating Trust holds all rights and title to all of the Debtors' DRAM claims.

III.

The California DRAM Litigation

The DRAM price-fixing litigation originated as class action lawsuits filed in 2002 and eventually was docketed as a consolidated Multi-District Litigation case in the California District Court. These civil cases ran in parallel with a continuing Department of Justice criminal investigation, which to date has resulted in guilty pleas by various DRAM manufacturers, including Samsung, and by their employees, including six Samsung executives.

In the wake of these guilty pleas, in June 2006, the California District Court certified a class of direct purchasers who purchased DRAM between April 1, 1999 and June 30, 2002. This class period corresponded to periods of price-fixing admitted in the guilty pleas of the various DRAM manufacturers. Drafts of the Plan and Disclosure Statement were also prepared and filed in June 2006. These documents describe the DRAM claims by reference to the class action and the class period certified just weeks earlier by the California District Court in its class certification orders.

In September 2006, after the Bankruptcy Court entered the Confirmation Order, Silicon Graphics opted out of the class and as a result it was no longer bound by the restrictions of the judicially determined class claims and class periods. The Liquidating Trust then turned to the preparation of a stand-alone action against the price-fixing sellers. The Liquidating Trust, like the other independent opt-out plaintiffs (Sun Microsystems, Unisys, and others), had grounds to allege a broader time period for the price-fixing conspiracy and it set about to assert all DRAM antitrust claims properly available to it.

To that end, an assignment was made by Silicon Graphics in March 2007, by which Silicon Graphics confirmed its intention that the Liquidating Trust was to receive all right, title and interest to any of Silicon Graphics' claims or causes of action relating to DRAM,

including price-fixing claims, arising out of purchases between January 1997 and December 2002. The Trustee and the Trust Advisory Committee approved the receipt of this assignment. Following the execution of the March 2007 Assignment, the Liquidating Trust joined five other corporate opt-out plaintiffs who had filed individual complaints in the California District Court. The claims asserted by the Liquidating Trust are not restricted to the class action “guilty plea” period.

The California District Court complaint has been the subject of motions to dismiss on a variety of grounds. In August 2007, Samsung and eight other defendants moved, *inter alia*, to dismiss claims asserted by the Liquidating Trust to the extent those claims fell outside the guilty plea period, April 1999 through June 2002, which was the period established in the original class action. The moving defendants assert that the Liquidating Trust “lacks standing” to prosecute claims of price-fixing before or after those dates because the original assignment of DRAM claims to the Liquidating Trust referred only to the time period April 1999 to June 2002.

IV.

The California District Court Order

The California District Court heard argument on the various motions to dismiss in September 2007. It issued its Order Denying Two Motions to Dismiss and Deferring Ruling on One Motion to Dismiss on October 15, 2007 (the “California District Court Order”). (Appellants’ Br. Ex. H.)

The California District Court deferred ruling on the motion to dismiss concerning the Liquidating Trust’s ability to prosecute claims of price-fixing outside the April 1999 to June 2002 time period. The reasons are addressed at pages 25-28 of the California District Court Order. (*Id.* at 25-28.) As a threshold matter, the California District Court recognized that the

Bankruptcy Court “has exclusive jurisdiction of matters arising out of or related to the reorganization plan,” including to “cure any defect or omission, or reconcile any inconsistency” among plan documents. The District Court opined that in its view the express language of the Plan refers only to DRAM claims arising out of purchases made during the April 1999 through June 2002 period. (*Id.* at 27.) But the California District Court remained uncertain about what effect to give to the March 2007 Assignment. In an exercise of judicial deference, the California District Court concluded it was prudent to forgo ruling on Samsung’s standing argument until the Bankruptcy Court had the opportunity to consider the question.

The bankruptcy court has retained jurisdiction over matters arising out of the plan, including amendment or modification of the plan. Because the trust was expressly created by that plan, permission for the assignment or to modify the plan should have been sought from the bankruptcy court in order to enlarge the scope of that express trust. Accordingly, as ordered at the hearing, the trust may make an emergency request of the bankruptcy court to modify the plan. If the bankruptcy court allows such modification, or orders that such modification is not necessary, the trust may prosecute all of the DRAM claims at issue, and the court will deny the motion.

(*Id.* at 28.)

V.

The Notice of Presentment and Amended Stipulation and Order

In response to the California District Court’s deferred ruling, the Reorganized Debtors filed a *Notice of Presentment of the Stipulation, Agreement and Order Between Debtors and Trustee of the DRAM Claims Liquidation Trust Clarifying Extent of Assignment of Claims Pursuant to Confirmation Order and Trust Agreement* (the “Notice of Presentment”) with the Bankruptcy Court, the purpose of which was to clarify the scope of the DRAM claims to the Liquidating Trust. Samsung objected to the Notice of Presentment. On October 25, 2007, the

Reorganized Debtors filed their Reply to the Objection. After hearing argument on the briefs, the Bankruptcy Court approved and entered the Amended Stipulation and Order (the “Order”).

It is respectfully submitted that the Bankruptcy Court’s approval of the Order reflects the Bankruptcy Court’s proper interpretation of the Plan and the Plan’s supplemental documents and does not in any way modify or expand the language of the Plan. After reading all the papers and listening to extensive oral argument from Samsung and the Reorganized Debtors, Judge Lifland explicitly stated that he had plenary authority to clarify the Confirmation Order and the Plan documents relevant thereto. (*See* Appellants’ Br. Ex. K: Transcript of Oral Argument at 17 (stating that “[T]he motion before this court is essentially to clarify the Order approving the Plan of Reorganization of Silicon Graphics.”).) Modification of the Plan was not at issue. Judge Lifland cited the Supreme Court’s holding in *Local Loan Co. v. Hunt*, 292 U.S. 234 (1934), in support of his absolute discretion to interpret the Confirmation Order, reiterating that “a bankruptcy court has inherent or ancillary jurisdiction to interpret and enforce its own orders, including the Confirmation Order, wholly independently of the statutory grant of jurisdiction under 28 U.S.C. 1334.” (*See* Appellants’ Br. Ex. K: Transcript of Oral Argument at 18.) The Bankruptcy Court properly clarified its own orders approving the Plan and held that the Liquidating Trust Assets include claims based on price-fixing prior to April 1999 and after June 2002. On the basis of that decision, Judge Lifland entered the Order. Appellants now appeal from that decision and Order.

ARGUMENT

I.

Samsung Has No Statutory, Equitable, or Other Right to Object to the DRAM Claims Assignment

Whether the Appellants, who were not creditors of the Debtors nor a “party in interest” in the underlying chapter 11 cases, have standing is the threshold question in this case and on appeal. The burden of proof in satisfying the standing requirements lies on the party claiming to be a “party in interest”. See *Southern Blvd., Inc. v. Martin Paint Stores*, 207 B.R. 57, 61 (Bankr. S.D.N.Y. 1997) (citing *In re James Wilson Assocs.*, 965 F.2d 160, 169 (7th Cir. 1992)). Appellants have not offered any proof of their standing to the Bankruptcy Court or this Court, despite the issue being raised by the Reorganized Debtors in their response to Samsung’s Objection. This is because Samsung has not and will not be *directly* and *adversely* affected, pecuniarily, by Judge Lifland’s interpretation of what claims are included under the definition of the Liquidating Trust Assets. At most, if this Court finds that the Liquidating Trust Assets only include those claims assigned between April 1999 and June 2002, under 11 U.S.C. § 1141(b), all other claims will revert back to the Reorganized Debtors who may then assign the claims as they wish.

The facts in this case are not at all analogous to those in cases in which a party has been deemed “aggrieved”. Cf. *In re Finley, et al.*, 135 B.R. 456, 458 (Bankr. S.D.N.Y. 1992) (holding that appellant had suffered direct pecuniary injury necessary to confer standing because, *inter alia*, he had claims against the estate and was injured by the plan overall). The Second Circuit has recognized that a non-creditor third party who has an indirect relationship with the debtor is not a “party in interest”. See *Southern Blvd.*, 207 B.R. at 61 (citing *Roslyn Sav. Bank v. Comcoach Corp.*, 698 F.2d 571, 573 (2d Cir. 1983)). In our case, Samsung did not file a proof

of claim against the estate, was not injured by the Plan overall, and did not appear to object until long after the Plan was confirmed and substantially consummated on the Effective Date, which occurred almost sixteen months ago.

Unlike parties that have standing to appeal because they suffer from an immediate and irreparable threat of injury, Samsung had no involvement in these chapter 11 cases that would subject it to such a threat. As in *In re Refco Inc.*, 505 F.3d 109 (2d Cir. 2007), where the Second Circuit held that investors were only affected indirectly by settlement and therefore were not a party in interest and did not have standing, there is no direct and immediate threat of injury to Samsung in this case. *Id.* at 114 (noting the bankruptcy court's decision "reviewing the Settlement's fairness to Investors was outside its purview because such review would entirely skew the task of a bankruptcy court and be extremely unfair to debtors and trustees in that it would force them, in essence, to continue negotiating and potentially litigating not only with the defendants that they're dealing with in litigation, but also parties who claim an interest in those defendants, which is simply inappropriate"). By Samsung's own admission, it was neither a creditor nor a party in interest in the bankruptcy cases. To the contrary, Samsung was a fully paid vendor which had apparently conspired with other vendors to cause Silicon Graphics substantial economic harm. At best, Samsung was merely "listed" on the Debtors' schedules of assets and liabilities (the "Schedules"). (Appellants' Br. Ex. F: Objection at ¶ 2.) The Schedules list "All American Semiconductor (Samsung)" as a counterparty to a certain supplier agreement. The pertinent portion of the Schedules is annexed to the Brief as "Exhibit A". The Schedules' reference to Samsung was simply meant to indicate that All American Semiconductor acts as a reseller for Samsung. Samsung attempts to obscure this relationship by identifying itself as a party listed on the Debtors' Schedules. Nevertheless, any uncertainty about Samsung's participation in the chapter 11 cases is clarified through a review of the Debtors' claims registry,

which confirms that Samsung never filed a proof of claim and that the “listing” on the Schedules did not result in a distribution to Samsung from the Debtors’ estates. The Debtors’ claims registry is annexed to the Brief as “Exhibit B”.

Samsung’s failure to file a proof of claim speaks volumes regarding its interest, or lack thereof, in the chapter 11 cases. The Bankruptcy Code states that only a “party in interest” may be heard on any issue in a case under chapter 11. 11 U.S.C. § 1109. Although the Bankruptcy Code does not specifically define the term “party in interest”, it has been interpreted to include only parties that have a direct financial stake in the outcome of the case. *In re Parmalat USA Corp.*, No. 04-11139, 2004 WL 2237968, ¶ 16 (Bankr. S.D.N.Y. May 17, 2004). Generally, those parties who qualify as a “party in interest” under Section 1109 are the debtor, any creditor and any equity participant. COLLIER ON BANKRUPTCY ¶ 1109.02[1] (15th ed. 2007). The fact that Samsung was not a creditor, but rather is merely a defendant in the DRAM claims litigation, strongly supports a finding that it was not a party in interest and was not directly and adversely aggrieved by the Bankruptcy Court’s Order.

As a policy matter, this Court should not extend the limited standing doctrine in the bankruptcy context to include parties, such as Samsung, an admitted price-fixer, that are not directly affected by a bankruptcy court’s order. Courts have long recognized the importance of the limitation and noted that to grant standing to parties that are only indirectly affected by a bankruptcy court’s order would result in opening the floodgates to a vast and endless number of appeals by the countless parties that can be affected during the course of a bankruptcy case. *See Kane v. Johns-Manville*, 843 F.2d 636, 642 (2d Cir. 1988) (citing *In re El San Juan*, 809 F.2d 151, 154 (1st Cir. 1987)). As a consequence, bankruptcy litigation would become crippled by endless appeals, hampering the core concept of our country’s bankruptcy process: the debtor’s fresh start.

Thus, Samsung has no standing to inject itself into the chapter 11 cases.

II.

The Bankruptcy Court's Decision Was Consistent With Its Broad Equity Powers to Manage the Affairs of the Debtors

“Bankruptcy courts have long had broad equity power to manage the affairs of debtors.” *In re Croton River Club, Inc.*, 52 F.3d 41, 45 (2d Cir. 1995) (citing *Pepper v. Litton*, 308 U.S. 295 (1939)). In addition, the Second Circuit has held that these powers should be construed liberally to enjoin actions that are attempts to impede the reorganization process. *In re Prudential Lines, Inc.*, 928 F.2d 565, 574 (2d Cir. 1991) (quoting *In re Johns-Manville Corp.*, 837 F.2d 89, 93 (2d Cir. 1988)).

The question referred by the California District Court was a simple question of the scope of the Liquidating Trust's authority and the basic mechanics of the Plan. Should the Bankruptcy Court hold that no modification to the Plan was necessary, the California District Court stated that it would be satisfied that “the trust may prosecute all of the DRAM claims at issue”. (See Appellants' Br. Ex. H: California District Court Order at 28.) Judge Lifland found that no modification was necessary.

Judge Lifland's approval of the Amended Stipulation and Order was justified and “consistent with the well established principle that in proceedings to determine the rights of parties against a bankruptcy estate[,] the bankruptcy court as a court of equity may look through the form to the substance in determining the true nature of the transaction in question.” *In re Wingspread Corp.*, 145 B.R. 784, 789 (Bankr. S.D.N.Y. 1992) (citing *Pepper*, 308 U.S. at 304-306 (1939)). It is well established that a bankruptcy court, as a court of equity, may look to the true nature of a transaction as it relates to the rights of parties against a bankrupt's estate. *In re PCH Assoc.*, 949 F.2d 585, 597 (2d Cir. 1991) (citing *Pepper*, 308 U.S. at 304-306). Thus,

Judge Lifland correctly examined the circumstances surrounding the Liquidating Trust and the DRAM claims and determined that “injustice or unfairness would not be accomplished in the administration of the debtor’s estate” through the March 2007 Assignment. *In re Stirling Homex Corp.*, 591 F.2d 148, 155-56 (2d Cir. 1978) (quoting COLLIER ON BANKRUPTCY ¶ 3.17 (14th ed. 1978)). It was evident to Judge Lifland from the substance of the transaction what the parties to the Liquidating Trust Agreement intended. Judge Lifland only acted to confirm and carry out the intention of the parties to the Liquidating Trust Agreement that all available claims arising out of the Debtors’ purchases of DRAM from the price-fixing sellers be transferred to the Liquidating Trust. As “[bankruptcy] courts may reorder distributions from the bankruptcy estate, in whole or in part, for the sake of treating legitimate claimants to the estate equitably”, it was appropriate for Judge Lifland to use his discretion to effectuate the true nature of the Liquidating Trust Agreement and, in so doing, properly satisfied the intentions of the parties to the agreement. *See Raleigh v. Illinois Dept. of Revenue*, 530 U.S. 15, 24 (1951); *see also HBE Leasing Corp. v. Frank*, 48 F.3d 623, 634 (2d Cir. 1995). Having found that no modification of the Plan was required, Judge Lifland answered the question referred by the California District Court and, accordingly, the Liquidating Trust should be permitted to proceed with its claims in the California action.

III.

The Bankruptcy Court Did Not Abuse Its Discretion In Finding That the Liquidating Trust Assets Include All DRAM Claims, Not Just Claims Between 1999 and 2002

This appeal principally involves a discretionary determination by the Bankruptcy Court. Assuming *arguendo* that the Appellants do have standing to challenge the definition of Liquidating Trust Assets contained in the Plan, this Court may only review the decision of the Bankruptcy Court under the abuse of discretion standard. As noted by Judge Lifland, the issue

before him was one of interpretation of the Confirmation Order. (App. Br. Ex. K at 17-18.) His determination was intended to “clarify the Order approving the Plan of Reorganization of Silicon Graphics”, specifically in regards to the claims included in the Liquidating Trust. *Id.* Judge Lifland had complete discretion to interpret the Confirmation Order. This Court cannot now find that he abused his discretion merely because Appellants disagree with his interpretation.

Appellants, nevertheless, argue that Judge Lifland’s decision should be reviewed *de novo* by this Court. However, the Supreme Court and the Second Circuit have stated that matters of discretion are reviewed for “abuse of discretion”. *See Pierce v. Underwood*, 487 U.S. 552, 558 (1988); *see also Blaise v. Wolinsky*, 219 B.R. 946, 950 (B.A.P. 2d Cir. 1998). The judicial decision to include DRAM claims outside of the April 1999 through June 2002 time frame involved a matter committed to the sound discretion of the bankruptcy judge. The decision did not involve the drawing of legal conclusions or mixed questions of law and fact and therefore application of the *de novo* standard is misplaced. *See In re U.S. Lines, Inc.*, 318 F.3d 432, 435-36 (2d Cir. 2003) (stating that legal conclusions are reviewed *de novo*); *see also In re Vebeliunas*, 332 F.3d 85, 90 (2d Cir. 2003) (holding that mixed questions of law and fact are reviewed *de novo*).

Reversal of the Bankruptcy Court’s decision would only be appropriate if this Court finds there was “a clear abuse of discretion”. *See Piper Aircraft Co. v. Reyno*, 454 U.S. 235, 257 (1981). Abuse of discretion by the bankruptcy court can be found when the court below: (1) rested its decision on an error of law (for example, the court below failed to apply the proper legal standard); (2) did not follow proper procedures in making its determination; or (3) based its determination on findings of fact that are clearly erroneous. *Zervos v. Verizon New York, Inc.*, 252 F.3d 163, 169 (2d Cir. 2001). The Southern District of New York has recognized that the review of the bankruptcy court’s order must be conducted with extreme deference to the

discretion of the bankruptcy court whose decision is being reviewed. *See In re Johns-Manville Corp.*, 68 B.R. 155, 157-58 (S.D.N.Y. 1986) (recognizing that “[W]hile a reviewing court may search the entire record . . . a district court cannot set the bankruptcy court’s findings of fact aside if the record reveals a reasonable basis for them”); *see also In re Ashford Hotels, Ltd.*, 235 B.R. 734, 739 (S.D.N.Y. 1999). Unless this Court is persuaded that the Bankruptcy Court’s Order is “a clear abuse of discretion”, it must affirm. *Motorola, Inc. v. Official Comm. Of Unsecured Creditors*, No. 01 Civ. 5429, 2005 WL 756900, at *4 (S.D.N.Y. Apr. 4, 2005).

As the California District Court acknowledged, Judge Lifland was in the best position possible to review his own Confirmation Order and the underlying Plan to determine whether the Liquidating Trust Assets were meant to include all DRAM claims, not merely those from April through June. Courts have repeatedly stated that a bankruptcy court’s interpretation of its own order warrants deference when reviewed on appeal because of the bankruptcy court’s unique relationship to the bankruptcy proceedings. *See In re Tomlin*, 105 F.3d 933 (4th Cir. 1997); *see also In re Purofied Down Prods. Corp.*, 150 B.R. 519, 522 (S.D.N.Y. 1993). Here, no party could make a better determination of which claims constituted Liquidating Trust Assets than Judge Lifland. Judge Lifland was “directly engaged” in these bankruptcy cases and related proceedings, most notably during the Plan confirmation process, a position that gave him a unique vantage point in interpreting the scope of the Trust. *See Monarch Life Ins. Co. v. Ropes & Gray*, 65 F.3d 973, 983 (1st Cir. 1995).

Moreover, the record reflects that Judge Lifland’s determination was based on a fair and sound interpretation of the Plan documents. In arriving at its conclusions, the Bankruptcy Court considered, among other factors, the purpose for which the Trust was created, the language of the Liquidating Trust Agreement, the Disclosure Statement and the Plan. While Appellants disagree with an interpretation that views all DRAM claims as assigned to the

Liquidating Trust, the record reflects that the Bankruptcy Court's interpretation of its Confirmation Order is reasonable in light of the facts. For example, Judge Lifland stated that his rationale for declining to "hold that the statement 'any and all claims or causes of action' preceding the mention of one specific claim that was to be included", was that doing such would render the statement "meaningless". The record indicates that the relevant inquiries were made, the papers were read, and oral argument from the Parties was heard, all resulting in a decision that was well reasoned and fully within the discretion of the Bankruptcy Court. Under these circumstances, and given the reasonableness of the interpretation and Amended Stipulation and Order that followed, this Court must affirm the Bankruptcy Court's decision.

IV.

The Bankruptcy Court Merely Effectuated the Intent of the Parties by Clarifying the Order Approving the Plan

It is clear from the circumstances of these cases that the parties to the Liquidating Trust Agreement intended that *all* claims available to Debtors by reason of the DRAM price-fixing would be transferred and assigned to the Liquidating Trust. This intention can be found in the four corners of the relevant documents, but it should also be obvious from the circumstances that gave rise to the Liquidating Trust. As discussed in more detail below, it would have made no sense to bifurcate the potential claims and assign some claims to the Liquidating Trust but not others. That would have resulted in parallel litigation – one set of claims prosecuted separately by the Liquidation Trust and another set by the Debtors – with unnecessary duplicative expense and potentially inconsistent results.

If there had been any intention to transfer only a portion of claims, the Liquidating Trust Agreement would have explicitly stated such. To the contrary, the references to the rights and claims to be transferred are framed in the broadest possible terms – "all of the

Debtors' right, title and interest," leaving the Debtors "no further interest or rights in" the transferred assets. (App. Br. Ex. B: Liquidating Trust Agreement at ¶ 1.2(b).) The Trustee is likewise given the broadest possible authority to pursue "any action that was or *could have been* commenced by the Debtors . . ." (¶ 1.2(d)) (emphasis supplied). Furthermore, "the Trustee is authorized to perform any and all acts necessary or desirable to accomplish the purposes of the Liquidating Trust". (*Id.* ¶ 3.2.) Such authorization includes:

(d) in accordance with section 1123(b)(3)(B) of the Bankruptcy Code, [to] engage in, . . . join . . . sue . . . prosecute . . . or otherwise deal with . . . suits, proceedings, disputes, claims, controversies, demands, causes of action, or other litigation in favor of . . . the Liquidating Trust, *to enter into agreements relating to the foregoing, whether or not any suit is commenced or claim accrued or asserted.* . . . all in the name of the Liquidating Trust if necessary or appropriate, *and institute or continue actions which were or otherwise could have been brought by any or all of the Debtors that constitute Liquidating Trust Assets.*

(*Id.* at ¶ 3.2(d)) (emphasis supplied). In addition, to the extent the scope of claims or the assets transferred needed to be modified or expanded to accomplish "the purpose and intent of this Assignment and the Liquidating Trust Agreement", it was agreed in the October 2006 Assignment that the Debtors would deliver any additional "instruments of transfer, assignment, conveyance and delivery . . . as may reasonably be requested by the Trustee . . ." (App. Br. Ex. C: October 2006 Assignment at ¶ 2.) Thus, the Liquidating Trust has the authority to receive and prosecute the DRAM claims.

To be sure, there are sections of the Plan and Disclosure Statement in which Debtors refer to a specific period during which they purchased DRAM. These naturally focus on the period between April 1999 and June 2002 because claims arising during such period were subject to a guilty plea by certain of the seller defendants. It corresponded to the period that was the subject of the class action – the only DRAM litigation in which Silicon Graphics was a potential class member. However, the language of the Disclosure Statement and the Plan is

inclusive of the purchases during the guilty plea period, rather than exclusive.² In neither its Objection nor the Appeal did Samsung dispute that the Debtors purchased DRAM prior to April 1999 or after June 2002. Moreover, there is nothing stated to the contrary in the Disclosure Statement, Plan, Confirmation Order or the other relevant agreements.

As noted above, months after the Plan and Disclosure Statement were filed, Silicon Graphics decided to opt out of the DRAM class and its attendant limitations on class claims and class periods. In early 2007, the Liquidating Trust determined that any complaint it filed should include purchases made before April 1999 and after June 2002. As contemplated by the October 2006 Assignment, the Debtors executed the March 2007 Assignment which made certain that the Liquidating Trust was vested with the power to pursue *all* claims of DRAM price-fixing, including all claims Silicon Graphics could assert by reason of purchases of DRAM from January 1997 through December 2002. The Trustee undeniably had the authority to accept such an assignment. It was specifically contemplated by the Liquidating Trust Agreement and the initial October 2006 Assignment which was entered into pursuant to the approved terms of the Confirmation Order. In fact, the March 2007 Assignment explicitly states that both the transfer of assets and the further assurances are given as part of the Debtors' continuing obligation to ensure that the Trustee of the Liquidating Trust holds all rights and title to all of the

² For example, the Disclosure Statement states:

- [H]olders of the Secured Notes will receive their *pro rata* share of (i) 2,500,000 shares of New Common Stock, (ii) 6,800,000 rights to purchase one share of New Common Stock, and (iii) 100% of the beneficial interests in the Liquidating Trust that will liquidate *any potential claims held by the Debtors in the DRAM price fixing litigation*. Disclosure Statement, Article V.K at 39 (emphasis supplied).
- Pursuant to the Plan, on the Effective Date, *the Debtors will transfer their interests in the DRAM Claims and \$250,000 in Cash* (which is the amount estimated to be reasonably necessary to prosecute and liquidate the foregoing) into a Liquidating Trust for the beneficial interest of the holders of Secured Note Claims. As further detailed herein, those interests will be prosecuted and any recovery will be liquidated and distributed to such holders in accordance with the terms of the Plan. Disclosure Statement, Article VI.E at 66 (emphasis supplied).
- The Liquidating Trust will consist of the Liquidating Trust Assets, which will include *all rights of the Debtors in and to the DRAM Claims*, all proceeds therefrom, and \$250,000 in Cash for the purpose of prosecuting the DRAM Claims and administering the Liquidating Trust. Disclosure Statement, Article VI.E.3 at 67 (emphasis supplied).

Debtors' DRAM claims. With the March 2007 Assignment and other agreements in place, the Liquidating Trust then put on file its stand-alone, direct action against Samsung and various other defendants.³

As previously noted, the Liquidating Trust has the authority to accept assignment of all DRAM claims from the Debtors without modification of the Plan. Not only is the authority to receive the DRAM claims expressly included in the Liquidating Trust Agreement (Appellants' Br. Ex. B: Liquidating Trust Agreement at ¶ 3.2(d)), but the Liquidating Trust Agreement, which controls over the Plan pursuant to Paragraph 11.7 of the Liquidating Trust Agreement, provides that "[t]echnical amendments to this Trust Agreement may be made . . . to clarify this Trust Agreement". (*Id.* at ¶ 10.1.) The Liquidating Trust Agreement expressly provides that Bankruptcy Court approval is not required for such an amendment. Thus, any authorization for the Liquidating Trust to receive the assignment of all DRAM claims to the Liquidating Trust in October 2006 and March 2007 does not need Bankruptcy Court approval. Judge Lifland specifically referenced this fact by stating that the issue before him only required him to clarify, not modify, the definition of the Liquidating Trust Assets.

The March 2007 Assignment eliminates any doubt about the scope of the claims transferred to the Liquidating Trust and the authority of the Trustee to receive those claims and to prosecute the complaint now on file in the California District Court. There is no need to modify the Plan and the Bankruptcy Court recognized that fact in entering the Amended Presentment and Order without modification of the Plan. The Bankruptcy Court's decision was proper based on the facts before it and should be affirmed by this Court.

³ Samsung's argument on Page 5 of the Objection that the Debtors are barred from transferring additional claims ignores that, under 11 U.S.C. § 1141(b), any assets not transferred by the Plan revert to the Debtors who are free to assign the claims as they see fit.

V.

The Purpose of the Liquidating Trust and Intent of the Parties Would Not be Served by the Relief Samsung Seeks

Not surprisingly, the purpose of the Plan in creating the Liquidating Trust was to empower a single trustee with the ability to prosecute *all* DRAM claims for the beneficiaries of the Liquidating Trust who negotiated for such a benefit under the Plan, as evidenced by the name of the Liquidating Trust, “DRAM Claims Liquidation Trust” (notably, not the “April 1999 through June 2002 DRAM Claims Liquidation Trust”). Moreover, the purpose of the Liquidating Trust is evidenced by the intent of the parties, which is that it operate as a single purpose trust. Finally, the language of the Liquidating Trust Agreement, the Disclosure Statement and the Plan documents eliminate any doubt regarding the intended purpose of the Liquidating Trust. To give Samsung’s argument effect is to discard the true intent of the parties and replace it with a fabricated intent that results in bifurcating or potentially trifurcating the DRAM claims to further Samsung’s efforts to defend the litigation against it.

If the parties had intended to separate the DRAM claims into two or possibly three time-bound periods, the Liquidating Trust would surely have expressed that intention by way of carve-out language. No such language is present or referred to in any of the operative documents regarding these bankruptcy cases – it is not in the Plan, the Liquidating Trust Agreement or the Disclosure Statement. Instead, the parties negotiated for broad inclusive language in the Plan that intended for all DRAM claims to be assigned irrespective of the proceeding in which they were asserted. The Bankruptcy Court recognized the purpose and meaning of this broad inclusive language and accordingly effectuated the purpose of the Plan and the intent of the parties by entering the Amended Stipulation and Order.

Alternatively, to give effect to the argument by Samsung would result in a myriad of duplicative litigation and potentially inconsistent, unintended and illogical outcomes. As a policy matter, the resources of the respective courts involved in these multiple litigations will unnecessarily be taxed. In anticipation of these possible issues surrounding the litigation of the DRAM claims, the parties negotiated language to avoid these outcomes from occurring and their intention should be given effect.

Finally, Samsung's attack on the March 2007 Assignment will, as a practical matter, not accomplish what Samsung hoped to achieve – immunity from civil claims for admitted acts of price-fixing during the challenged time periods. Even if the Bankruptcy Court had held that the pre-April 1999 and post-June 2002 body of claims could not be received into the Liquidating Trust by the March 2007 Assignment, those claims would have reverted to the Reorganized Debtors and they were free to assign them anew to the Liquidating Trust (a step that Samsung could not object to). In other words, Samsung's objection below, and this appeal which followed, are largely an academic exercise. The ultimate outcome will be that Samsung must still answer, in California, or elsewhere, for the price-fixing that caused injury to Silicon Graphics from purchases prior to April 1999 and after June 2002.

VI.

Pursuant to the Plan, the Bankruptcy Court Was Not Limited to Considering the Four Corners of the Plan in Clarifying the Definition of Liquidating Trust Assets

The Bankruptcy Court properly considered the language of the Liquidating Trust Agreement and Disclosure Statement with respect to interpreting the Liquidating Trust Assets provision of the Plan, because these documents along with the Plan together represent the true agreement between the parties. While Appellants allude to the application of the parol evidence rule, their brief only addresses one of the three prongs of the inquiry, *i.e.*, whether the language

of the agreement is clear or ambiguous. In fact, application of the parol evidence rule in New York requires a three-part inquiry: (1) determine whether the written contract is an integrated agreement; if it is, (2) determine whether the language of the written contract is clear or ambiguous; and (3) if the language is clear, apply the language. *Municipal Capital Appreciation Partners, I, L.P. v. Page*, 181 F. Supp. 2d 379, 392 (S.D.N.Y. 2002). In this case, the Plan is not an integrated agreement and, therefore, the inquiry necessarily does not advance to consider whether the agreement is clear or ambiguous.

A. Integration

First, the Plan does not encompass the entire agreement between the parties and is therefore not an integrated agreement. *See Cohen v. Elephant Wireless, Inc.*, 2004 U.S. Dist. LEXIS 16583, at *24 (S.D.N.Y. 2004) (stating that “[A]n integrated agreement is one which represents the entire understanding of the parties to the transaction”). The best evidence of integration is a merger clause. *See, e.g., Primex Int’l Corp. v. Wal-mart Stores, Inc.*, 89 N.Y.2d 594, 600 (N.Y. 1997). Appellants have not pointed to a merger clause in the Plan. Therefore, in this case, “the district court must ‘determine whether the parties intended their agreement to be an integrated contract by reading the writing in light of the surrounding circumstances’”. *Starter Corp. v. Converse, Inc.*, 170 F.3d 286, 295 (N.Y. 1999) (citing *Bourne v. Walt Disney Co.*, 68 F.3d 621, 627 (2d Cir. 1995)). The New York Court of Appeals has stated that “we examine the ‘surrounding circumstances’ to see if the parties would ordinarily be expected to embody the agreement in a writing ‘based upon the type of transaction involved, the scope of the written contract and the content of any other agreements’”. *Bourne*, 68 F.3d at 627. Finally, the Second Circuit has recognized that when an agreement is not integrated, the parol evidence rule does not apply. *Id.* at 626-27.

Here, the parties intended that the Plan and the Liquidating Trust Agreement be read together to arrive at a complete understanding of their agreement. This intention is memorialized throughout the Plan when reading several provisions together:

On or before the Effective Date, the Liquidating Trust Agreement shall be executed by the Debtors and the Trustee, *and all other necessary steps shall be taken to establish the Liquidating Trust and the beneficial interests therein* which shall be for the benefit of the holders of Allowed Secured Note Claims In the event of any conflict between the terms of this Section 5.11 and the terms of the Liquidating Trust Agreement, the terms of the Liquidating Trust Agreement shall govern. *The Liquidating Trust Agreement may provide powers, duties and authorities in addition to those explicitly stated herein....*

Plan § 5.11 (emphasis supplied).

On or before the Effective Date, and without the need for further order or authority, the Debtors shall file with the Bankruptcy Court or execute, as appropriate, *such agreements and other documents that are in form and substance satisfactory to them as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan.*

Plan § 14.1 (emphasis supplied).

When read together, these provisions make plain that the Debtors intended for the Plan and Liquidating Trust Agreement to operate in conjunction with one another in forming the single transaction that assigned the DRAM claims to the Liquidating Trust. The Plan's language referencing the Liquidating Trust Assets was preliminary and was always intended to be supplemented by the terms of the Liquidating Trust Agreement for further clarity regarding the assignment. In addition to those provisions discussed above, the provision outlining the Liquidating Trust Agreement as a condition precedent⁴ indicates that while the Plan and Liquidating Trust Agreement are separate writings, they were part and parcel of the same

⁴ The Conditions Precedent to Effective Date state that: "The Effective Date shall not occur and the Plan shall not become effective unless and until . . . [A]ll actions and all agreements, instruments or other documents necessary to implement the terms and provisions of the Plan are effective or executed and delivered, as applicable, in form and substance satisfactory to the Debtors". See Plan § 11.1(d).

transaction and therefore must be read together. *See This is Me, Inc. v. Taylor*, 157 F.3d 139, 143 (N.Y. 1998) (stating that “[U]nder New York law, all writings forming part of a single transaction are to be read together”); *see also Gordon v. Vincent Youmans, Inc.*, 358 F.2d 261, 263 (2d Cir. 1965) (citing *Kurz v. United States*, 254 F.2d 811, 812 (2d Cir. 1965) for the proposition that “[I]t is both good sense and good law that these closely integrated and nearly contemporaneous documents be construed together”). Here, the full agreement between the parties was comprised of separate documents that must be read in conjunction with one another to determine the intent of the parties. *See Dietrich v. Chemical Bank*, 454 N.Y.S.2d 490, 491 (N.Y. Sup. 1981). A reading of only the Plan in interpreting the parties’ intent regarding assignment of the DRAM claims does not render a complete understanding of the entire agreement. Since the Plan is not an integrated writing, and does not evidence the whole intent of the parties, the Bankruptcy Court and this Court may properly consider evidence outside of the four corners of the Plan.

B. Exceptions

If this Court finds that the Plan is an integrated writing, and meets the other prongs of the parol evidence inquiry, consideration of extrinsic evidence is still proper in determining the parties’ intent because the issue presented falls under two exceptions to the rule. First, a court may consider extrinsic evidence of an agreement that is collateral to an integrated agreement. *See Lee v. Joseph E. Seagram & Sons, Inc.*, 413 F.Supp. 693, 700 (S.D.N.Y. 1976) (citing *Thomas v. Scutt*, 127 N.Y. 133 (N.Y. 1891) in holding that a collateral agreement is “one which is separate, independent and complete . . . although relating to the same object”). This exception is applicable here as the Liquidating Trust Agreement does constitute a separate, independent and complete agreement that relates to provisions of the Plan. Indeed, by the Plan’s

own terms, in the event of any conflict between the language of the Plan and the language of the Liquidating Trust Agreement, the Liquidating Trust Agreement controls.

Second, extrinsic evidence is admissible to prove a condition precedent to the legal effectiveness of a written agreement if the condition does not contradict the express terms of such written agreement. *Cohen*, 2004 U.S. Dist. LEXIS 16583, at *28. This exception also applies in the instant case, because the Liquidating Trust Agreement is an agreement that is necessary to implement terms and provisions of the Plan and therefore was a condition precedent to the Effective Date and the effectiveness of the Plan, as contemplated by Section 11.1 of the Plan entitled “*Conditions Precedent to Effective Date*”. See Plan § 11.1. Thus, consideration of evidence outside of the four corners of the Plan is proper also by way of application of one of the exceptions to the rule.

VII.

Samsung’s Reliance On Res Judicata And Collateral Estoppel Is Without Merit

Remarkably, Samsung still argues that “additional claims” cannot be transferred into the Liquidating Trust because the transfer would be barred by the doctrines of *res judicata* and estoppel, whether transferred pursuant to the terms of the Liquidating Trust Agreement or by transfer from the Reorganized Debtors to the Liquidating Trusts under Section 12.1 of the Plan (Vesting of Assets). “To determine whether the doctrine of *res judicata* bars a subsequent action, we consider whether (1) the prior decision was a final judgment on the merits, (2) the litigants were the same parties, (3) the prior court was of competent jurisdiction, and (4) the causes of action were the same”. *Corbett v. MacDonald Moving Services, Inc.*, 124 F.3d 82, 87-88 (2d Cir. 1997) (internal citation omitted). In addition, “[i]n the bankruptcy context, we ask as well whether an independent judgment in a separate proceeding would ‘impair, destroy,

challenge, or invalidate the enforceability or effectiveness’ of the reorganization plan”. *Id.* at 88 (internal citation omitted).

As set forth above, the Debtors contest Samsung’s standing to assert the bar of *res judicata*. Samsung has no standing to assert the bar of *res judicata*, because it was not a party to the proceedings that resulted in the judgment confirming a plan of reorganization. Put another way, Samsung did not, through the Plan confirmation process, obtain a litigated right that it can now claim must be left undisturbed by operation of *res judicata*. Samsung had no involvement in these chapter 11 cases and, in turn, cannot now contend that it was a party.⁵

In addition, the causes of action are not the same. Samsung’s *res judicata* argument effectively states that the judgment that confirmed the Plan determined the merits of Debtors’ price-fixing claims with respect to purchases before April 1999 and after June 2002. But the Plan does nothing of the sort. It was never litigated, in the context of Plan confirmation, whether Samsung or other DRAM manufacturers would be liable to Silicon Graphics for *any* DRAM price-fixing. But the preclusive effect Samsung asks this Court to give to the judgment confirming the Plan would be equivalent to adjudicating those claims in these bankruptcy cases. If the judgment confirming the Plan was *res judicata* as to the portion of price-fixing claims on which Samsung has moved to dismiss, it would have to be the case that Debtors could not sue on those claims – in their own name, separate from the Liquidating Trust – either. Such outcome makes no sense and Samsung does not even go so far as to argue it.

Finally, a judgment in a separate proceeding would not “impair, destroy, challenge, or invalidate the enforceability of the reorganization”. *Corbett*, 124 F.3d at 88. The

⁵ Samsung’s assertion at Page 19 of the Appellant Brief that “Defendants in the California District Action were entitled to rely upon the confirmed Plan to determine what would be transferred to the Trust pursuant and what claims might later be asserted against them” is without merit. Samsung, which pled guilty to price-fixing and was allegedly liable to Debtors for their illegal price-fixing, could not have and did not do anything “in reliance” on Silicon Graphics’ Plan.

ability to incorporate and include claims arising out of the purchase of DRAM for the period before and after April 1999 through June 2002 would not impair the rights of any creditors or other parties in interest affected by the Plan. To the contrary, the inclusion of the claims from those periods would allow that the participants in the Liquidating Trust be given their due entitlements under the Liquidating Trust Agreement and Plan.

[Remainder Of This Page Was Intentionally Left Blank]

Conclusion

For the foregoing reasons, the Bankruptcy Court's decision to "clarify the Order approving the Plan of Reorganization of Silicon Graphics" was well-reasoned, proper and not an abuse of discretion. The Reorganized Debtors respectfully request that this Court affirm the Bankruptcy Court's November 29, 2007 Order, and dismiss the appeal. In the alternative, if this Court finds the Bankruptcy Court exceeded its discretion in entering the Order below, the Reorganized Debtors respectfully request that this Court remand the case to the Bankruptcy Court for further proceedings in accordance with the rulings of this Court.

Dated: February 11, 2008
New York, New York

**CURTIS, MALLET-PREVOST,
COLT & MOSLE LLP**

By: /s/ L.P. Harrison 3rd
L.P. Harrison 3rd (LH 5540)
Turner P. Smith (TS 8052)
101 Park Avenue
New York, New York 10178-0061
Telephone: (212) 696-6000
Facsimile: (212) 697-1559

*Attorneys for Appellees,
Silicon Graphics, Inc., et al.*

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
Southern District of New York

In re: Silicon Graphics, Inc.Case No.: 06-10977 (BRL)

Debtor

SUBJECT TO GENERAL AND SPECIFIC NOTES TO THESE SCHEDULES

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, C, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts from Schedules D, E, and F to determine the total amount of the debtor's liabilities.

AMOUNTS SCHEDULED

NAME OF SCHEDULE	ATTACHED YES / NO	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - REAL PROPERTY	YES	1	\$13,505,876		
B - PERSONAL PROPERTY	YES	85	\$612,893,819		
C - PROPERTY CLAIMED AS EXEMPT	NO	0			
D - CREDITORS HOLDING SECURED CLAIMS	YES	4		\$267,395,590	
E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS	YES	16		\$588,756	
F - CREDITORS HOLDING UNSECURED NON- PRIORITY CLAIMS	YES	42		\$588,248,247	
G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES	YES	44			
H - CODEBTORS	YES	2			
I - CURRENT INCOME OF INDIVIDUAL DEBTOR(S)	NO	0			N/A
J - CURRENT EXPENDITURES OF INDIVIDUAL DEBTOR(S)	NO	0			N/A
Total number of sheets of all Schedules		194			
Total Assets >			\$626,399,695		
Total Liabilities >				\$856,232,593	

UNITED STATES BANKRUPTCY COURT
Southern District of New York

In re: Silicon Graphics, Inc.

Case No.: 06-10977 (BRL)

Debtor

Exhibit G-5
Supplier Agreement & Other

<u>Name</u>	<u>Address</u>	<u>City, State & Zip</u>	<u>Description / Contract Number</u>	<u>Effective Date</u>
All American Semiconductor (Samsung)	6608 FLYING CLOUD DRIVE	EDEN PRAIRIE, MN 55344 USA	NCNR Agreement (non-cancelable, non-returnable and non-rescheduable) Supplier Agreement	
Allen J. Walker	1525 Belleville Way	Sunnyvale, CA 94087 US		5/11/2005
Alltel	8306 Highway 90A	Sugar Land, TX 77478		11/1/2005
American Airlines	4255 Amon Carfer Blvd MD 4403 Fort Worth	TX 76155		
American Express Bank, FSB, American Express Centurion Bank	4315 South 2700 West R180	Salt Lake City, UT 8418		1/21/2005
American Express Travel Related Services Company Inc.	Address Not Provided			10/4/2004
American Express Travel Related Services Company, Inc.	Address Not Provided			4/12/2005
American Express Travel Related Services Company, Inc.	Address Not Provided			7/1/2002
American Express Travel Related Services Company, Inc.	Address Not Provided			1/15/2005
American Express Travel Related Services Company, Inc.	Address Not Provided			7/1/2005
American Express Travel Related Services Company, Inc.	Travel Group Service Center 20022 North 31st Ave. P			10/1/1997
Analytic Designs, Incorporated	245 East Gay Street Columbus	OH 43215		4/11/2005
Ansys, Inc.	275 Technology Drive Canonsburg	PA 15317		3/1/2002
Anso Data Networks, Inc.	2890 Zanker Road, Suite 203	San Jose, CA 95314		10/14/2005
Arrow Electronics	ASIC Business Group 50 Marcus Drive	Melville, NY 1		4/30/2004
Ascent Media Group, Inc.	Address Not Provided			4/6/2005
Aspect Communications Corporation	Attn: General Counsel 1310 Rudder Park Drive			8/30/2004
Aspect Communications Corporation	5410 Maryland Way Brentwood	TX 77027		8/1/2005
Associated Thermoforming Inc.	P.O. Box 479 765 Second St. Berthoud	CO 80513		4/6/2005
ATI	Address Not Provided			6/14/2005
ATI Technologies Inc.	Address Not Provided			
ATI Technologies Systems Corp.	4555 Great America Pkwy. #501	Santa Clara, CA 9505		2/9/2005

EXHIBIT B

Claims Register

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	18 EAST 41ST STREET PARTNERS, LLC	C/O RFR REALTY LLC 390 PARK AVE 3RD FL NEW YORK, NY 10022	584	8/3/2006	\$298.04 Claimed Secured \$1,176.17 Scheduled Unsecured	Real Estate/Real Property	Second Distribution 06/27/2007	260604
06-10978	Silicon Graphics Federal, Inc.	4TH WAVE IMAGING CORPORATION	16A JOURNEY STE 200 ALISO VIEJO, CA 92656-3317	386	8/1/2006	\$62,537.69 Claimed Unsecured \$38,500.00 Scheduled Unsecured	Goods/Services	Paid by Agent	247077
06-10977	Silicon Graphics, Inc.	ABACUS TECHNOLOGIES INC	ABACUS TECHNOLOGIES INC 126 MID TECH DRIVE WEST YARMOUTH, MA 02673			\$952.78 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247078
06-10977	Silicon Graphics, Inc.	ABE STAFFING SERVICES LLC	ELRICA CRUZ, ASST ACCTG MGR 19080 LOMITA AVE SONOMA, CA 95476	653	8/7/2006	\$232,230.23 Claimed Unsecured \$213,254.25 Scheduled Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	260959
06-10977	Silicon Graphics, Inc.	ABLE BUILDING MAINTENANCE CO	868 FOLSOM STREET SAN FRANCISCO, CA 94107			\$63,367.30 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247080
06-10977	Silicon Graphics, Inc.	ACCO AIR CONDITIONING COMPANY	ATTN: MARIA D ESCATEDA, SR CREDIT ANALYST 6265 SAN FERNANDO RD GLENDALE, CA 91201	356	7/31/2006	\$29,407.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259809
06-10977	Silicon Graphics, Inc.	ACCO INC.	6265 SAN FERNANDO ROAD GLENDALE, CA 91201-2214			\$29,407.00 Scheduled Unsecured			247082
06-10977	Silicon Graphics, Inc.	ACCURATE COMPONENT SALES INC	KEN CHOCK, VP 444 SECOND STREET N.W. NEW BRIGHTON, MN 55112	389	7/31/2006	\$117,328.61 Claimed Unsecured	Goods/Services	Amended by claim no. 452	247084
06-10977	Silicon Graphics, Inc.	ACCURATE COMPONENT SALES INC	KEN CHOCK, VP 444 SECOND STREET N.W. NEW BRIGHTON, MN 55112	452	8/2/2006	\$61,794.07 Original Administrative \$55,534.54 Original Unsecured \$38,727.70 Claimed Administrative \$78,600.91 Claimed Unsecured \$116,858.89 Scheduled Unsecured \$117,328.61 Total Claimed	Reclamations	Docket no. 787, 1/9/2007. Amends claim no. 389 Second Distribution 06/27/2007	260351
06-10977	Silicon Graphics, Inc.	ACM	ACM SIGKDD PROGRAM DIRECTOR ERICA JOHNSON 1515 BROADWAY 17TH FLOOR NEW YORK, NY 10036			\$21,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247085
06-10977	Silicon Graphics, Inc.	ACT 1	5334 TORRANCE BLVD TORRANCE, CA 90503			\$663,235.06 Scheduled Unsecured			247086
06-10977	Silicon Graphics, Inc.	ACT 1	327 W BROADWAY GLENDALE, CA 91204	726	8/18/2006	\$719,131.04 Original Unsecured \$663,235.06 Claimed Unsecured	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	269501
06-10977	Silicon Graphics, Inc.	ACTION ENTERPRISES, INC	5951 MARION DRIVE DENVER, CO 80216			\$153.95 Scheduled Unsecured		First Distribution 12/06/2006	247087
06-10978	Silicon Graphics Federal, Inc.	ADAGIO FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	556	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260579
06-10981	Silicon Graphics World Trade Corporation	ADAGIO FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	557	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260585

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	ADAGIO FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	558	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260580
06-10977	Silicon Graphics, Inc.	ADAPCO	60 BROADHOLLOW ROAD MELVILLE, NY 11747			\$4,112.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247088
06-10977	Silicon Graphics, Inc.	ADHAN	6256 COUNTY K CHIPPEWA FALLS, WI 54729			\$77,686.25 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247089
06-10977	Silicon Graphics, Inc.	ADP INVESTOR COMMUNICATIONS SERVICES	51 MERCEDES WAY EDGEWOOD, NY 11717			\$153.73 Scheduled Unsecured		First Distribution 12/06/2006	247090
06-10978	Silicon Graphics Federal, Inc.	ADT SECURITY SERVICES	P.O. BOX 371994 PITTSBURGH, PA 15250			\$120.06 Scheduled Unsecured		Paid by Agent	247091
06-10977	Silicon Graphics, Inc.	ADT SECURITY SERVICES	P.O. BOX 371994 PITTSBURGH, PA 15250			\$18.69 Scheduled Unsecured		First Distribution 12/06/2006	247092
06-10978	Silicon Graphics Federal, Inc.	ADT SECURITY SYSTEMS, INC.	P.O. BOX 371994 PITTSBURGH, PA 15250			\$90.67 Scheduled Unsecured		Paid by Agent	247093
06-10977	Silicon Graphics, Inc.	ADVANCED DIGITAL SOLUTIONS INTL. INC	4255 BUSINESS CENTER DR FREMONT, CA 94538-6357	268	7/24/2006	\$41,749.79 Claimed Unsecured \$41,073.23 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259451
06-10978	Silicon Graphics Federal, Inc.	ADVANCED MANAGEMENT TECH INC	1515 WILSON BLVD ARLINGTON, VA 22209			\$1,050.00 Scheduled Unsecured		Paid by Agent	247097
06-10978	Silicon Graphics Federal, Inc.	ADVOCACY GROUP	1350 I STREET NW # 680 WASHINGTON, DC 20005	216	7/21/2006	\$48,068.41 Claimed Unsecured \$48,068.41 Scheduled Unsecured	Goods/Services	Paid by Agent	247098
06-10977	Silicon Graphics, Inc.	AGARWAL,VANDANA	844, BETLIN AVE CUPERTINO, CA 95014			\$3,173.08 Scheduled Priority		Paid by Agent	246983
06-10977	Silicon Graphics, Inc.	AII TECHNOLOGIES	AII TECHNOLOGIES INC 1414 ALLEN BRADLEY DRIVE EL PASO, TX 79936			\$160.00 Scheduled Unsecured		First Distribution 12/06/2006	247101
06-10977	Silicon Graphics, Inc.	AIRGAS NORTH CENTRAL	1003 HARLEM STREET ALTOONA, WI 54720			\$778.68 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247102
06-10977	Silicon Graphics, Inc.	AKAMAI TECHNOLOGIES	AKAMAI TECHNOLOGIES INC GENERAL POST OFFICE PO BOX 26590 NEW YORK, NY 10087-6590			\$2,170.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247103
06-10977	Silicon Graphics, Inc.	ALABAMA STATE TREASURER	UNCLAIMED PROPERTY DIVISION 100 NORTH UNION STREET Post Office Box 302520 MONTGOMERY, AL 36130-2520			\$1,981.44 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247104
06-10977	Silicon Graphics, Inc.	ALAMEDA COUNTY TAX COLLECTOR	1221 OAK ST OAKLAND, CA 94612	273	7/24/2006	\$146.86 Claimed Priority \$0.00 Scheduled Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Claimed unliquidated Scheduled contingent, unliquidated	259453
06-10977	Silicon Graphics, Inc.	ALASKA DEPARTMENT OF REVENUE	UNCLAIMED PROPERTY SECTION, STATE OFFICE BUILDING 333 WILLOUGHBY AVENUE - 11TH FLOOR JUNEAU, AK 99801			\$320.00 Scheduled Unsecured		First Distribution 12/06/2006	247105
06-10977	Silicon Graphics, Inc.	ALBERS MECHANICAL SERVICE, INC.	PHIL DEIMEL 200 W PLATO BLVD ST. PAUL, MN 55107	799	10/13/2006	\$914.35 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	273345

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	ALBERS MECHANICAL SERVICES INC	200 WEST PLATO BOULEVARD ST PAUL, MN 55107-2045			\$1,376.13 Scheduled Unsecured			247106
06-10977	Silicon Graphics, Inc.	ALL AMERICAN SEMICONDUCTOR, INC.	C/O BILZIN SUMBERG BAENA PRICE & AXELROD ATTN MINDY A MORA WACHOVIA FINANCIAL CENTER STE 2500 200 S BISCAYNE BLVD MIAMI, FL 33131	283	7/24/2006	\$290,444.78 Allowed Unsecured \$344,998.73 Claimed Unsecured \$334,659.93 Scheduled Unsecured	Goods/Services	This claim has been allowed (court). Docket no. 779, 1/4/2007. Scheduled contingent Second Distribution 06/27/2007	259456
06-10977	Silicon Graphics, Inc.	ALLEGRO ASSOCIATES OF TEXAS, LP	C/O KELL C MERCER BROWN MCCARROLL LLP 111 CONGRESS AVE STE 1400 AUSTIN, TX 78701	323	7/26/2006	\$19,570.79 Claimed Unsecured \$19,570.79 Scheduled Unsecured	Goods/Services	Possibly duplicated by claim no. 737 Paid by AgentSecond Distribution 06/27/2007	259460
06-10977	Silicon Graphics, Inc.	ALLEGRO ASSOCIATES OF TEXAS, LP	C/O KELL C MERCER BROWN MCCARROLL LLP 111 CONGRESS AVE STE 1400 AUSTIN, TX 78701	737	7/24/2006	\$19,570.79 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Possible duplicate of claim no. 323	269583
06-10977	Silicon Graphics, Inc.	ALLEN & OVERY	1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020			\$44,429.49 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247109
06-10978	Silicon Graphics Federal, Inc.	ALLIED OFFICE SUPPLIES	P.O. BOX 31533 HARTFORD, CT 06150-1533			\$1,127.79 Scheduled Unsecured		Paid by Agent	247111
06-10977	Silicon Graphics, Inc.	ALLIED WASTE SERVICE - # 923	P.O. BOX 9001154 LOUISVILLE, KY 40290-1154			\$170.28 Scheduled Unsecured		First Distribution 12/06/2006	247112
06-10977	Silicon Graphics, Inc.	ALL-PAC	HOWARD NATZEL, GENERAL MANAGER/PRESIDENT 2928 SECOND ST N MINNEAPOLIS, MN 55411	325	7/26/2006	\$46,856.50 Claimed Unsecured \$47,760.10 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247113
06-10977	Silicon Graphics, Inc.	ALPHA NOVATECH	TETSUJI KATAOKA, PRESIDENT 473 SAPENA COURT STE 12 SANTA CLARA, CA 95054-2427	100	7/18/2006	\$3,500.00 Claimed Unsecured \$3,500.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247114
06-10977	Silicon Graphics, Inc.	ALSTON, COURTNAGE & BASSETTI LLP				\$151.54 Scheduled Unsecured		First Distribution 12/06/2006	247115
06-10977	Silicon Graphics, Inc.	ALTAIR ENGINEERING INC	ATTN: MARIA IONESCU, ACCOUNTS RECEIVABLE PO BOX 8847 CHICAGO, IL 60686-0088	439	8/2/2006	\$213,803.00 Claimed Unsecured \$118,144.00 Scheduled Unsecured	Goods/Services	Paid by AgentSecond Distribution 06/27/2007	260291
06-10977	Silicon Graphics, Inc.	AMAZING PACKAGING SUPPLIES	2071 RINGWOOD AVENUE UNIT # B SAN JOSE, CA 95131-1703			\$354.48 Scheduled Unsecured		First Distribution 12/06/2006	247117
06-10977	Silicon Graphics, Inc.	AMERICAN EXCELSIOR COMPANY	3127 S 31ST STREET SHEBOYGAN, WI 53081			\$4,546.40 Scheduled Unsecured		First Distribution 12/06/2006;Satisfied - credit memo issued on 10/22/03	247118
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY, INC	ATTN CHRISTOPHER A LYNCH ESQ C/O ANDREWS KURTH LLP 450 LEXINGTON AVE 15TH FL NEW YORK, NY 10017	633	8/4/2006	\$150,000.00 Allowed Unsecured \$351,605.61 Original Unsecured \$150,000.00 Claimed Unsecured	Executory Contracts	This claim has been allowed (court). Claimed unliquidated Claim amount is estimated	260669
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	299	7/26/2006	\$7,313.65 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259289
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	300	7/26/2006	\$5,591.88 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259292

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	301	7/26/2006	\$70.53 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259293
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	302	7/26/2006	\$99.47 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259295
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	303	7/26/2006	\$73.80 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259299
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	304	7/26/2006	\$55,618.52 Claimed Unsecured \$137,525.63 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259300
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	305	7/26/2006	\$1,107.50 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259303
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	306	7/26/2006	\$121.14 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259306
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	307	7/26/2006	\$2,832.39 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259307
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	308	7/26/2006	\$30,818.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259311
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	309	7/26/2006	\$140.67 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259317
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	310	7/26/2006	\$21.07 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259319
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	311	7/26/2006	\$382.65 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259320
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	312	7/26/2006	\$97.29 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259321
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	313	7/26/2006	\$3,052.44 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259322

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	314	7/26/2006	\$124.99 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259323
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	315	7/26/2006	\$12,773.71 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259324
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	316	7/26/2006	\$350.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259325
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	317	7/26/2006	\$14,478.78 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259326
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	318	7/26/2006	\$2,717.13 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259327
06-10977	Silicon Graphics, Inc.	AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC CORP CARD	C/O BECKET & LEE LLP ATTORNEYS/AGENT FOR CREDITOR ATTN: KENNETH W KLEPPINGER, ESQ. PO BOX 3001 MALVERN, PA 19355-0701	319	7/26/2006	\$24.89 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259329
06-10988	Cray Asia/Pacific, Inc.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	516	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260421
06-10987	Cray Financial Corporation	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	517	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260415
06-10986	Cray Research International, Inc.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	518	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260422
06-10985	Cray Research India, Ltd.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	519	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260406
06-10984	Cray Research Eastern Europe Ltd.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	520	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260423
06-10983	Cray Research America Latina Ltd.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	521	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260424
06-10982	Silicon Studio, Inc.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	522	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260425

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10980	Silicon Graphics Real Estate, Inc	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	523	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260429
06-10979	Cray Research, L.L.C.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	524	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260416
06-10978	Silicon Graphics Federal, Inc.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	525	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260426
06-10981	Silicon Graphics World Trade Corporation	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	528	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260427
06-10990	WTI Development, Inc.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	530	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260420
06-10989	ParaGraph International, Inc.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	531	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260428
06-10977	Silicon Graphics, Inc.	AMERICAN HOME ASSURANCE COMPANY, ET AL	AIG BANKRUPTCY COLLECTIONS ATTN: MICHELLE A LEVITT AUTHORIZED REP 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270	541	8/3/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Unsecured	Insurance Providers	Claimed unliquidated	260411
06-10977	Silicon Graphics, Inc.	AMERICAN POWER CONVERSION CORP	132 FAIRGROUND ROAD WEST KINGSTON, RI 2920			\$9,762.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247120
06-10977	Silicon Graphics, Inc.	AMERICA'S CHARITIES	14150 NEWBROOK DRIVE SUITE 110 CHANTILLY, VA 20151			\$1,674.94 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247122
06-10977	Silicon Graphics, Inc.	AMERICON	ATTN: DONNA KLOWY, ACCTG MANAGER 900 FLYNN RD CAMARILLO, CA 93012	397	8/2/2006	\$935.50 Claimed Unsecured \$935.50 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247123
06-10977	Silicon Graphics, Inc.	AMPCO SYSTEM PARKING	18150 1/2 VON KARMAN IRVINE, CA 92612			\$622.32 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247124
06-10977	Silicon Graphics, Inc.	AMPHENOL ASSEMBLETECH	4850 WRIGHT RD STE 190 STAFFORD, TX 77477	700	8/15/2006	\$1,487.50 Claimed Unsecured \$662.50 Scheduled Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	247126
06-10977	Silicon Graphics, Inc.	AMPHENOL INTERCONNECT PRODUCTS	20 VALLEY ST ENDICOTT, NY 13760	172	7/18/2006	\$56,413.70 Claimed Unsecured \$56,413.70 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247125

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10978	Silicon Graphics Federal, Inc.	ANDANTE FUND, L.P.	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	559	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260581
06-10981	Silicon Graphics World Trade Corporation	ANDANTE FUND, L.P.	ATTN NEIL L RUDOPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104	560	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260582
06-10977	Silicon Graphics, Inc.	ANDANTE FUND, L.P.	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST ST 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	561	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260599
06-10977	Silicon Graphics, Inc.	ANDERSON, MICHAEL E.	1614 LONGSPUR AVE SUNNYVALE, CA 94087	229	7/21/2006	\$19,764.33 Claimed Unsecured	Employee/Wages	Paid by Agent	258504
06-10977	Silicon Graphics, Inc.	ANIXTER INC.	ATTN CREDIT DEPARTMENT 2301 PATRIOT BLVD 2S GLENVIEW, IL 60026	174	7/18/2006	\$3,914.73 Claimed Unsecured \$3,653.31 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247127
06-10977	Silicon Graphics, Inc.	ANSELMINI, PETER	200 E 24TH ST, APT 204 NEW YORK, NY 10010	425	8/2/2006	\$1,000.00 Claimed Unsecured	Shareholder (Common Stock)		260263
06-10977	Silicon Graphics, Inc.	ANSOFT	FOUR STATION SQ STE 660 PITTSBURGH, PA 15219-1119	255	7/24/2006	\$490.44 Claimed Unsecured \$490.44 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247128
06-10977	Silicon Graphics, Inc.	ANSYS	ANSYS INC SOUTHPOINTE 275 TECHNOLOGY DRIVE CANONSBURG, PA 15317			\$25,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247129
06-10977	Silicon Graphics, Inc.	APA CABLES AND NETWORKS INC	DONNA HANTEN, STAFF ACCOUNTANT 5480 NATHAN LANE #120 PLYMOUTH, MN 55442	404	8/2/2006	\$825.00 Claimed Unsecured \$825.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247130
06-10977	Silicon Graphics, Inc.	AQUILA	P.O. BOX 219703 KANSAS CITY, MO 64121-9703			\$915.75 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247131
06-10977	Silicon Graphics, Inc.	ARB OPENGL	C/O KHROSOS GROUP ATTN: ELIZABETH RIEGEL 14525 MILLIKAN WAY, SUITE 45043 BEAVERTON, OR 97005-2343			\$10,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247132
06-10977	Silicon Graphics, Inc.	ARGO PARTNERS Fully transferred on from: VOLEX	12 WEST 37TH STREET, 9TH FLOOR NEW YORK, NY 10018			\$56,827.00 Scheduled Unsecured		Docket no. 561, 9/6/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	269786
06-10977	Silicon Graphics, Inc.	ARGO PARTNERS Fully transferred on 8/29/2006 12:00:00 AM from: SANITORS SERVICES INC.	12 WEST 37TH STREET, 9TH FLOOR NEW YORK, NY 10018	723	8/18/2006	\$61,711.60 Claimed Unsecured \$61,711.60 Scheduled Unsecured	Goods/Services	Docket no. 505, 8/29/2006. Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	269782

Claims Register

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	ARGO PARTNERS Fully transferred on 8/8/2006 12:00:00 AM from: ECLIPSE WORLDWIDE	12 WEST 37TH STREET, 9TH FLOOR NEW YORK, NY 10018			\$25,467.75 Scheduled Unsecured		Docket no. 445, 8/8/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	261838
06-10977	Silicon Graphics, Inc.	ARGO PARTNERS Fully transferred on 9/22/2006 12:00:00 AM from: AREA ELECTRIC	12 WEST 37TH STREET, 9TH FLOOR NEW YORK, NY 10018			\$59,857.00 Scheduled Unsecured		Docket no. 638, 9/22/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	270067
06-10977	Silicon Graphics, Inc.	ARGO PARTNERS Fully transferred on 9/7/2006 12:00:00 AM from: ACCESS COMMUNICATIONS	12 WEST 37TH STREET, 9TH FLOOR NEW YORK, NY 10018			\$61,510.61 Scheduled Unsecured		Docket no. 562, 9/7/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	269787
06-10977	Silicon Graphics, Inc.	ARIZONA DEPARTMENT OF REVENUE	UNCLAIMED PROPERTY UNIT, ADMINISTRATIVE SERVICES DIVISION 1600 WEST MONROE - SITE CODE 604 PHOENIX, AZ 85007			\$14,966.47 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247134
06-10977	Silicon Graphics, Inc.	ARKANSAS AUDITOR OF STATE	UNCLAIMED PROPERTY DIVISION 1400 W THIRD ST STE 100 LITTLE ROCK, AR 72201	678	8/7/2006	Undetermined Claimed Unsecured	Real Estate/Real Property	This claim has been expunged. Docket no. 750, 12/1/2006. No amount stated	260997
06-10977	Silicon Graphics, Inc.	ARPEGGIO FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	555	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260578
06-10978	Silicon Graphics Federal, Inc.	ARPEGGIO FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	563	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260583
06-10981	Silicon Graphics World Trade Corporation	ARPEGGIO FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	564	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260584
06-10977	Silicon Graphics, Inc.	ARROW ELECTRONICS, INC	ATTN: DOUGLASS P CHRISTENSEN 7459 S LIMA ST ENGLEWOOD, CO 80112	75	7/11/2006	\$156,904.60 Claimed Unsecured \$156,904.60 Scheduled Unsecured	Goods/Services	Paid by Agent	255704
06-10977	Silicon Graphics, Inc.	ARROWHEAD MOUNTAIN SPRING	PO BOX 856158 LOUISVILLE, KY 40285-6158			\$3,078.73 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247136
06-10977	Silicon Graphics, Inc.	ARTESYN NORTH AMERICA	ARTESYN NORTH AMERICA INC PO BOX 601344 CHARLOTTE, NC 28260-1344			\$1,200.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247137
06-10977	Silicon Graphics, Inc.	ARTHUR ANDERSEN	PO BOX 730133 DALLAS, TX 75373-0133			\$11,090.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247138

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	ARTIFEX SOFTWARE INC	ARTIFEX SOFTWARE 7 MT. LASSEN DRIVE, SUITE A-134 SAN RAFAEL, CA 94903			\$11,894.50 Scheduled Unsecured		Paid by Agent	247139
06-10977	Silicon Graphics, Inc.	ASCOM HASLER/GE CAP PROG	P.O. BOX 802585 CHICAGO, IL 60680-2585			\$11.03 Scheduled Unsecured		First Distribution 12/06/2006	247140
06-10977	Silicon Graphics, Inc.	ASHLEY, DEBORAH	13432 COUNTY HIGHWAY S SOUTH JIM FALLS, WI 54748	703	8/15/2006	\$5,666.85 Claimed Priority \$5,666.85 Scheduled Priority	Employee/Wages	Filed after bar date Paid by Agent	246984
06-10977	Silicon Graphics, Inc.	ASPECT COMMUNICATIONS CORPORATION	6 TECHNOLOGY PARK DR WESTFORD, MA 01886	336	7/27/2006	\$12,114.19 Claimed Unsecured \$12,114.19 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247141
06-10977	Silicon Graphics, Inc.	ASSET RECOVERY CORPORATION	2299 TERRITORIAL RD SAINT PAUL, MN 55114-1613			\$3,854.69 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247143
06-10977	Silicon Graphics, Inc.	ASSET RECOVERY CORPORATION	2299 TERRITORIAL RD SAINT PAUL, MN 55114-1613			\$6,040.25 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247142
06-10977	Silicon Graphics, Inc.	ASSOCIATED MECHANICAL SVCS	2 CEDAR STREET WOBURN, MA 01801			\$35.00 Scheduled Unsecured		First Distribution 12/06/2006	247144
06-10977	Silicon Graphics, Inc.	ATAMAI INC	ATTN: DAVID GOBBI, CEO 650 WATERLOO ST STE 101 LONDON, ON N6B 2R4 CANADA	694	8/11/2006	\$7,885.53 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	264447
06-10977	Silicon Graphics, Inc.	ATEMPO AMERICAS INC	2465 E BAYSHORE ROAD SUITE 400 PALO ALTO, CA 94303			\$730.00 Scheduled Unsecured		Schedule AmendmentDocket #500 8/25/2006	247146
06-10977	Silicon Graphics, Inc.	ATI TECHNOLOGIES INC & ATI TECHNOLOGIES SYSTEMS CORP	BARRY MILGROM ESQ LUCE FORWARD HAMILTON & SCRIPPS LLP 121 SPEAR ST STE 200 SAN FRANCISCO, CA 94105	663	8/7/2006	\$208,185.00 Claimed Unsecured \$208,184.62 Scheduled Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Filed after bar date Paid by Agent	260975
06-10977	Silicon Graphics, Inc.	ATI TECHNOLOGIES SYSTEMS	ATI TECHNOLOGIES INC ATTN: G GREGORY, MGR CREDIT & COLLECTIONS 55 COMMERCE VALLEY DR W MAILSTOP F1-2W MARKHAM, ON L3T 7V9 CANADA	533	8/3/2006	\$72,800.00 Claimed Unsecured	Goods/Services		260408
06-10977	Silicon Graphics, Inc.	ATLAS WATERSYSTEMS INC	86 LOS ANGELES STREET NEWTON, MA 02458			\$13.44 Scheduled Unsecured		First Distribution 12/06/2006	247149
06-10977	Silicon Graphics, Inc.	ATLE TECHNOLOGY, INC	ATTN: JAN WIKSTROM, PRESIDENT 8733 164TH ST CHIPPEWA FALLS, WI 54729-5265	214	7/21/2006	\$84,900.00 Claimed Unsecured \$84,900.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247150
06-10977	Silicon Graphics, Inc.	AUTEC POWER SYSTEMS	JUNE PAN, CONTROLLER 667 EAST COCHRAN STREET SIMI VALLEY, CA 93065-1939	145	7/18/2006	\$6,000.00 Claimed Unsecured \$6,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258011
06-10977	Silicon Graphics, Inc.	AUTO VALUE OF CHIPPEWA FALLS	721 JEFFERSON AVENUE CHIPPEWA FALLS, WI 54729			\$133.92 Scheduled Unsecured		First Distribution 12/06/2006	247152
06-10977	Silicon Graphics, Inc.	AUTODESK INC.	PO BOX 8400 SAN RAFAEL, CA 94912-8400	683	8/7/2006	\$80,120.65 Claimed Unsecured	Goods/Services	Filed after bar date	261002
06-10977	Silicon Graphics, Inc.	AUTODESK, INC.	ATTN MARY RUIJS 210 KING ST E TORONTO, ON M5A 1J7 CANADA Noticing: WILLIAM P WEINTRAUS, ESQ PACHULSKI STANG ZIEHL, ET AL 780 THIRD AVENUE,36TH FLOOR NEW YORK, NY 10017	705	7/31/2006	\$80,120.65 Claimed Secured	Goods/Services		266351

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	AVAGO TECHNOLOGIES U.S., INC.	PO BOX 2368 CAROL STREAM, IL 60132-2368			\$279,532.97 Scheduled Unsecured		Paid by AgentSecond Distribution 06/27/2007	247154
06-10977	Silicon Graphics, Inc.	AVATEK	AVATEK CORPORATION 9951 VALLEY VIEW ROAD EDEN PRAIRIE, MN 55344			\$28,375.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247155
06-10977	Silicon Graphics, Inc.	AVAYA INC	C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	34	6/16/2006	\$95,518.36 Claimed Unsecured \$63,984.21 Scheduled Unsecured	Goods/Services	Paid by Agent	245899
06-10977	Silicon Graphics, Inc.	AVC AMERICA INC	528 AMAPOLA AVE TORRANCE, CA 90501	320	7/26/2006	\$2,760.00 Claimed Unsecured \$2,760.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259330
06-10977	Silicon Graphics, Inc.	AVIDEX	13555 BEL RED RD STE 226 BELLEVUE, WA 98005-2324			\$22,100.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247158
06-10977	Silicon Graphics, Inc.	AVILES, GLADYS	44862 KIRK CT CANTON, MI 48187	595	8/4/2006	\$3,000.00 Claimed Secured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	260614
06-10977	Silicon Graphics, Inc.	AVNET	BOX 70390 CHICAGO, IL 60673-0390			\$17,055.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247159
06-10977	Silicon Graphics, Inc.	B T AMERICAS INC.	F/K/A SYNTEGRA (MERGED INTO BT AMERICAS) JAMES A BELLANDI, SENIOR ATTORNEY 4201 LEXINGTON AVE N ADREN HILLS, MN 55126-6198	92	7/14/2006	\$350,000.00 Allowed Unsecured \$482,399.43 Claimed Unsecured \$0.00 Scheduled Unsecured	Goods/Services	This claim has been allowed (court). Docket no. 758, 12/6/2006. Scheduled contingent, disputed, unliquidated Second Distribution 06/27/2007	257566
06-10977	Silicon Graphics, Inc.	BACON'S INFORMATION	PO BOX 98869 CHICAGO, IL 60693-8869			\$4,070.88 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247160
06-10977	Silicon Graphics, Inc.	BAKER & MCKENZIE LLP	ATTENTION PETER J ENGSTROM ESQ TWO EMBARCADERO CTR STE 2400 SAN FRANCISCO, CA 94111-3909	95	7/17/2006	\$13,350.67 Claimed Unsecured \$6,484.37 Scheduled Unsecured	Goods/Services	Claimed unliquidated First Distribution 12/06/2006Second Distribution 06/27/2007 Plus interest, Attorney fees	257717
06-10977	Silicon Graphics, Inc.	BAKER BOTTS	BAKER BOTTS LLP PO BOX 201626 HOUSTON, TX 77216-1626			\$16,991.93 Scheduled Unsecured			247162
06-10977	Silicon Graphics, Inc.	BAKER BOTTS LLP	1600 SAN JACINTO CTR 98 SAN JACINTO BLVD AUSTIN, TX 78701-4039	375	8/1/2006	\$82,944.54 Original Unsecured \$76,119.34 Claimed Unsecured	Goods/Services	Docket no. 786, 1/9/2007. Second Distribution 06/27/2007	259944
06-10977	Silicon Graphics, Inc.	BANC OF AMERICA LEASING & CAPITAL LLC	ATTN GLOBAL VENDOR FINANCE LEGAL DEPT 231 S LASALLE ST 16TH FL MAILSTOP M/S ILI-231-16-58 CHICAGO, IL 60604	586	8/3/2006	\$1,884,809.09 Claimed Secured	Executory Contracts	This claim has been expunged. Docket no. 788, 1/9/2007. Claimed contingent, unliquidated	260606
06-10978	Silicon Graphics Federal, Inc.	BANC OF AMERICA LEASING & CAPITAL LLC	ATTN GLOBAL VENDOR FINANCE LEGAL DEPT 231 S LASALLE ST 16TH FL MAILSTOP M/S ILI-231-16-58 CHICAGO, IL 60604	587	8/3/2006	\$1,884,809.09 Claimed Secured	Executory Contracts	Claimed contingent, unliquidated	260608

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	BANFF EXECUTIVE LEADERSHIP INC	ATTN: DOUG MACNAMARA, PRESIDENT 201 SPRING CRESCENT STE 100 PO BOX 4870 BANFF, AB T1L 1G1 CANADA	355	7/31/2006	\$8,000.00 Claimed Unsecured \$10,232.15 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247163
06-10977	Silicon Graphics, Inc.	BANKS, STEPHEN A.	PO BOX 1180 APTOS, CA 95001-1180	253	7/24/2006	\$36,000.00 Claimed Unsecured	Contributions to Employee Benefit Plan		259439
06-10977	Silicon Graphics, Inc.	BARCO MEDIA & ENTERTAINMENT	11101 TRADE CENTER DRIVE RANCHO CORDOVA, CA 95670			\$81,519.29 Scheduled Unsecured			247164
06-10977	Silicon Graphics, Inc.	BARCO MEDIA & ENTERTAINMENT, LLC	ATTN ROBERT CHURCHILL 11101 TRADE CENTER DRIVE RANCHO CORDOVA, CA 95670-6119	607	8/4/2006	\$38,250.00 Claimed Unsecured	Goods/Services	Paid by Agent	260624
06-10978	Silicon Graphics Federal, Inc.	BARCO SIMULATION	BARCO SIMULATION INC 600 BELLBROOK AVENUE XENIA, OH 45385			\$200,400.00 Scheduled Unsecured			247166
06-10977	Silicon Graphics, Inc.	BARCO SIMULATION	BARCO SIMULATION INC 600 BELLBROOK AVENUE XENIA, OH 45385			\$85,015.28 Scheduled Unsecured			247167
06-10977	Silicon Graphics, Inc.	BARCO SIMULATION, LLC	ATTN STEVE KLOSTERMAN 600 BELLBROOK AVE XENIA, OH 45385	605	8/4/2006	\$75,361.58 Claimed Administrative \$285,415.28 Claimed Unsecured \$360,776.86 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Amended by claim no. 762	260621
06-10978	Silicon Graphics Federal, Inc.	BARCO SIMULATION, LLC	ATTN STEVE KLOSTERMAN 600 BELLBROOK AVE XENIA, OH 45385	762	9/11/2006	\$200,400.00 Claimed Unsecured	Goods/Services	Amends claim no. 605 Filed after bar date Paid by Agent	269911
06-10977	Silicon Graphics, Inc.	BARCO SIMULATION, LLC	ATTN STEVE KLOSTERMAN 600 BELLBROOK AVE XENIA, OH 45385	763	9/11/2006	\$75,361.58 Claimed Administrative	Goods/Services	Filed after bar date Paid by Agent	269912
06-10977	Silicon Graphics, Inc.	BARCO SIMULATION, LLC	ATTN STEVE KLOSTERMAN 600 BELLBROOK AVE XENIA, OH 45385	764	9/11/2006	\$9,653.70 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	269913
06-10977	Silicon Graphics, Inc.	BARGERON,CHRISTOPHER	2210 SHERWOOD CT MINNETONKA, MN 55305-2408			\$7,384.62 Scheduled Priority		Paid by Agent	246985
06-10978	Silicon Graphics Federal, Inc.	BARRERAS,NATHAN	369 PACIFIC DRIVE MOUNTAIN VIEW, CA 94043			\$2,475.00 Scheduled Priority		Paid by Agent	247069
06-10977	Silicon Graphics, Inc.	BAXTER PLANNING SYSTEMS	BAXTER PLANNING SYSTEMS INC PO BOX 972818 DALLAS, TX 75397-2818			\$9,041.00 Scheduled Unsecured		Schedule AmendmentDocket #500 8/25/2006	247168
06-10977	Silicon Graphics, Inc.	BAY AREA LABELS	1980 LUNDY AVE SAN JOSE, CA 95131	176	7/18/2006	\$4,101.82 Claimed Unsecured \$4,101.82 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258087
06-10978	Silicon Graphics Federal, Inc.	BELBOT, NORM	11511 MARVON ROAD KINGSVILLE, MD 21087			\$246.08 Scheduled Priority		Paid by Agent	247067
06-10977	Silicon Graphics, Inc.	BELCAN CORP.	MICHAEL J WIRTH, CFO 10200 ANDERSON WAY CINCINNATI, OH 45242	671	8/7/2006	\$5,023.82 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Filed after bar date	260991
06-10978	Silicon Graphics Federal, Inc.	BELL HELICOPTOR TEXRON	600 EAST HURST BOULEVARD HURST, TX 76055			\$69,857.75 Scheduled Unsecured		Paid by Agent	247170
06-10977	Silicon Graphics, Inc.	BELLSOUTH TELECOMMUNICATIONS, INC.	BELLSOUTH REGIONAL BANKRUPTCY CENTER 301 W. BAY STREET ROOM 12DD1 JACKSONVILLE, FL 32202	267	7/24/2006	\$2,215.59 Claimed Unsecured \$2,102.19 Scheduled Unsecured	Utilities	First Distribution 12/06/2006Second Distribution 06/27/2007	259454
06-10977	Silicon Graphics, Inc.	BERMUDEZ,EDGARD	220 BRIDGEHEAD LN HAYWARD, CA 94544-6646			\$1,711.54 Scheduled Priority		Paid by Agent	246986
06-10978	Silicon Graphics Federal, Inc.	BERNAL, DANIEL	1525 E OXFORD LN GILBERT, AZ 85296	655	8/7/2006	\$10,000.00 Claimed Priority	Employee/Wages	Filed after bar date	260963
06-10977	Silicon Graphics, Inc.	BERNARD, FRANK	2411 GREY HAWKE CT BRENTWOOD, CA 94513	195	7/19/2006	\$9,236.92 Claimed Priority \$9,236.92 Scheduled Priority	Employee/Wages	Paid by Agent	246987

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	BHANDARKAR,ACHUTH	99 E MIDDLEFIELD ROAD, #2, MOUNTAIN VIEW, CA 94043			\$2,123.08 Scheduled Priority		Paid by Agent	246988
06-10977	Silicon Graphics, Inc.	BIAGINI WASTE REDUCTION SYS	55 SAN ANSELMO AVENUE SAN ANSELMO, CA 94960			\$100.20 Scheduled Unsecured		First Distribution 12/06/2006	247172
06-10977	Silicon Graphics, Inc.	BISCO INDUSTRIES	150 S SUNNYSLOPE BOULEVARD SUITE 148 BROOKFIELD, WI 53095			\$379.00 Scheduled Unsecured		First Distribution 12/06/2006	247173
06-10977	Silicon Graphics, Inc.	BISCOM	BISCOM INC 321 BILLERICA ROAD CHELMSFORD, MA 01824			\$2,793.00 Scheduled Unsecured		Paid by Agent	247174
06-10977	Silicon Graphics, Inc.	BISHOP, ROBERT	14225 BERRY HILL COURT LOS ALTOS HILLS, CA 94022			\$405,384.68 Scheduled Unsecured			247176
06-10977	Silicon Graphics, Inc.	BISHOP, ROBERT	14225 BERRY HILL COURT LOS ALTOS HILLS, CA 94022			\$10,000.00 Scheduled Priority			246989
06-10977	Silicon Graphics, Inc.	BISHOP, ROBERT	ATTN: CARREN SHULMAN C/O HELLER EHRMAN LLP 7 TIMES SQUARE NEW YORK, NY 10036-6524	585	8/3/2006	\$10,000.00 Original Priority \$1,581,239.54 Claimed Unsecured	Employee/Wages	Docket no. 788, 1/9/2007. Paid by Agent	260605
06-10977	Silicon Graphics, Inc.	BITSTREAM, INC.	JAMES P DORE, VP, TREAS, & CFO 245 FIRST ST 17TH FL CAMBRIDGE, MA 02142	186	7/19/2006	\$416.54 Claimed Unsecured \$416.54 Scheduled Unsecured	Goods/Services	Paid by Agent	258094
06-10977	Silicon Graphics, Inc.	BLAKELY, SOKOLOFF, TAYLOR & ZAFMAN	1279 OAKMEAD PARKWAY SUNNYVALE, CA 94086			\$585.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247178
06-10977	Silicon Graphics, Inc.	BLUE SKY COMPUTER SYSTEMS	ATTN: DONALD S GORDON - PRESIDENT 4270 ALOMA AVENUE, STE 124 PMB 60C WINTER PARK, FL 32792	532	8/3/2006	\$29,642.17 Claimed Unsecured \$29,642.17 Scheduled Unsecured	Goods/Services	Paid by Agent	247179
06-10978	Silicon Graphics Federal, Inc.	BLUE SKY COMPUTER SYSTEMS	ATTN: DONALD S GORDON, PRESIDENT 4270 ALOMA AVE STE 124 PMB 60C WINTER PARK, FL 32792	537	8/3/2006	\$688.90 Claimed Unsecured \$688.90 Scheduled Unsecured	Goods/Services		247180
06-10977	Silicon Graphics, Inc.	BOHL & PROULX PLUMBING INC.	1280 WEST RIVER STREET CHIPPEWA FALLS, WI 54729			\$68.72 Scheduled Unsecured		First Distribution 12/06/2006	247181
06-10977	Silicon Graphics, Inc.	BOHL, DALE	9008 STATE HWY 124 CHIPPEWA FALLS, WI 54729	261	7/24/2006	\$10,000.00 Claimed Priority \$10,000.00 Scheduled Priority	Employee/Wages	Paid by Agent	246990
06-10977	Silicon Graphics, Inc.	BOHL,DALE	9008 STATE HWY 124 CHIPPEWA FALLS, WI 54729	262	7/24/2006	\$661.54 Claimed Unsecured \$661.54 Scheduled Unsecured	Employee/Wages	Paid by Agent	247182
06-10978	Silicon Graphics Federal, Inc.	BOISE STATE UNIVERSITY	1910 UNIVERSITY DRIVE BOISE, ID 83725			\$16,743.00 Scheduled Unsecured		Paid by Agent	247183
06-10977	Silicon Graphics, Inc.	BON APPETIT	BON APPETIT MANAGEMENT COMPANY 1600 AMPHITHEATRE PARKWAY BUILDING 40 M/S-723 MOUNTAIN VIEW, CA 94043			\$89,497.26 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247184
06-10977	Silicon Graphics, Inc.	BOTT, ROSS	152 POPLAR ST HALF MOON BAY, CA 94019	416	8/2/2006	\$436,303.03 Claimed Unsecured	Employee/Wages	This claim has been expunged. Docket no. 750, 12/1/2006. Amended by claim no. 769	260232
06-10977	Silicon Graphics, Inc.	BOTT, ROSS	152 POPLAR ST HALF MOON BAY, CA 94019	769	9/15/2006	\$436,303.03 Original Secured \$0.00 Claimed Secured \$436,303.03 Claimed Unsecured \$436,303.03 Total Claimed	Employee/Wages	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. Amends claim no. 416 Filed after bar date Paid by Agent	269916
06-10978	Silicon Graphics Federal, Inc.	BOXX TECHNOLOGIES, INC	10435 BURNET ROAD SUITE 120 AUSTIN, TX 78758			\$7,830.00 Scheduled Unsecured		Paid by Agent	247186
06-10977	Silicon Graphics, Inc.	BRAEMAC CA	BEN KINGSLEY 48531 WARM SPRINGS BLVD, STE 411 FREMONT, CA 94539	159	7/18/2006	\$384.00 Claimed Unsecured \$384.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247187
06-10977	Silicon Graphics, Inc.	BRASK ENTERPRISES INC.	1724 OAKTREE P.O. BOX 800335 HOUSTON, TX 77280			\$1,761.14 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247188

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	BRAUNTHYSSSENKRUPP ELEVATOR	2829 ROYAL AVE MADISON, WI 53713			\$577.31 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247189
06-10977	Silicon Graphics, Inc.	BROADSPIRE SERVICES,INC	Bank of America Lockbox Services 13659 Collections Center Drive CHICAGO, IL 60693			\$2,220.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247190
06-10977	Silicon Graphics, Inc.	BROCADE COMMUNICATION SYSTEMS INC	PO BOX 49026 SAN JOSE, CA 95161-9026	406	8/2/2006	\$112,188.00 Claimed Unsecured \$112,188.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247191
06-10977	Silicon Graphics, Inc.	BROMBERG & SUNSTEIN LLP	125 SUMMER ST BOSTON, MA 02110-1618	498	8/3/2006	\$14,309.45 Claimed Unsecured \$4,074.05 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247192
06-10977	Silicon Graphics, Inc.	BROOKSIDE JOINT VENTURE	200 WESTPARK DRIVE SUITE 300 PEACHTREE CITY, GA 30269			\$1,495.50 Scheduled Unsecured		Paid by Agent	247193
06-10977	Silicon Graphics, Inc.	BRUEL & KJAER NORTH AMERICA INC	ATTN: BRENDAN BLOUNT, AR & CREDIT MGR 22501 NETWORK PL CHICAGO, IL 60673-1225	202	7/20/2006	\$2,880.00 Original Priority \$0.00 Claimed Priority \$2,880.00 Claimed Unsecured \$2,880.00 Scheduled Unsecured \$2,880.00 Total Claimed	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Claim filed out of balance First Distribution 12/06/2006Second Distribution 06/27/2007	258267
06-10977	Silicon Graphics, Inc.	BUNDESAMT FUR SICHERHEIT	IN DER INFORMATIONSTECHNIK Godesberger Allee 185-189 Bonn-Hochkreuz, GERMANY			\$9,569.72 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247195
06-10977	Silicon Graphics, Inc.	BUREAU OF NATIONAL AFFAIRS	BNA PO BOX 64543 BALTIMORE, MD 21264-4543			\$1,155.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247196
06-10977	Silicon Graphics, Inc.	BUYSE DE VLEIGER & CO	BRUSSELSSESTEENWEG 341 HERENT, BE 3020, BELGIUM			\$6,447.05 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247197
06-10977	Silicon Graphics, Inc.	C & D TECHNOLOGIES	ATTN: NUCKI PARLES, A/R 4607 SE INTERNATIONAL WAY MILWAUKIE, OR 97222	436	8/2/2006	\$7,168.00 Claimed Unsecured \$7,168.00 Scheduled Unsecured	Goods/Services	Scheduled contingent First Distribution 12/06/2006Second Distribution 06/27/2007	247198
06-10977	Silicon Graphics, Inc.	C. L. SWANSON CORPORATION	ATTN: ELDON LIMMERMAN, VICE PRESIDENT 200 PROGRESS DR COTTAGE GROVE, WI 53527	433	8/2/2006	\$277.46 Claimed Unsecured \$277.46 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247199
06-10977	Silicon Graphics, Inc.	CADENCE DESIGN SYSTEMS	13221 SW 69TH PARKWAY SUITE 200 PORTLAND, OR 97223			\$60,073.08 Scheduled Unsecured			247200
06-10977	Silicon Graphics, Inc.	CADENCE DESIGN SYSTEMS	2655 SEELY AVE BLDG 9 OR 5 SAN JOSE, CA 95134-1931	513	8/3/2006	\$60,073.08 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007 Claim is unsigned	260403
06-10977	Silicon Graphics, Inc.	CADIS, RICHARD E. & CAROLYN M.	613 FOREST VIEW WAY MONUMENT, CO 80132	526	8/3/2006	\$3,900.00 Claimed Unsecured	Shareholder (Common Stock)		260407
06-10977	Silicon Graphics, Inc.	CALIFORNIA BAKERY	235 CASTRO MOUNTAIN VIEW, CA 94040			\$336.10 Scheduled Unsecured		First Distribution 12/06/2006	247201
06-10978	Silicon Graphics Federal, Inc.	CAMP, STEVE	430 HIGHLAND GATE CIR SUWANEE, GA 30024	454	8/2/2006	\$2,561.54 Original Unsecured \$2,561.54 Claimed Priority \$0.00 Claimed Unsecured \$2,561.54 Scheduled Priority \$2,561.54 Total Claimed	Employee/Wages	Docket no. 750, 12/1/2006. Claim filed out of balance	247070
06-10977	Silicon Graphics, Inc.	CANADIAN STANDARDS ASSOCIATION	PO BOX 98061 CHICAGO, IL 60693			\$1,998.00 Scheduled Unsecured		Paid by Agent	247202
06-10977	Silicon Graphics, Inc.	CANON FINANCIAL SERVICES INC	P.O. BOX 4004 CAROL STREAM, IL 60197-4004			\$62.54 Scheduled Unsecured		First Distribution 12/06/2006	247204

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10978	Silicon Graphics Federal, Inc.	CANON FINANCIAL SERVICES INC	P.O. BOX 4004 CAROL STREAM, IL 60197-4004			\$1,235.51 Scheduled Unsecured		Paid by Agent	247203
06-10977	Silicon Graphics, Inc.	CANTEEN CORPORATION	COMPASS GROUP USA, DBA CANTEEN CORP ATTN: LISA BRANNAN, TREASURY ANALYST 2400 YORKMONT RD CHARLOTTE, NC 28217	340	7/27/2006	\$7,370.38 Claimed Unsecured \$8,264.80 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259573
06-10977	Silicon Graphics, Inc.	CAPUANO, JOHN & SLYVIA	5707 BROOKE LANE SYLVANIA, OH 43560	608	8/4/2006	\$3,160.00 Claimed Unsecured	Shareholder (Common Stock)		260623
06-10977	Silicon Graphics, Inc.	CAREER BUILDER LLC	13047 COLLECTION CENTER DR CHICAGO, IL 60693-0130	766	8/25/2006	\$7,715.64 Original Unsecured \$4,115.64 Claimed Unsecured	Goods/Services	Docket no. 788, 1/9/2007. Filed after bar date Second Distribution 06/27/2007	269923
06-10977	Silicon Graphics, Inc.	CAREERBUILDER.COM	8420 WEST BRYN MAWR AVENUE, SUITE 1000 CHICAGO, IL 60631			\$10,122.25 Scheduled Unsecured			247206
06-10978	Silicon Graphics Federal, Inc.	CAREERBUILDER.COM	8420 WEST BRYN MAWR AVENUE, SUITE 1000 CHICAGO, IL 60631			\$3,600.00 Scheduled Unsecured			247207
06-10977	Silicon Graphics, Inc.	CAREMARK PCS	9501 EAST SHEA BOULEVARD SCOTTSDALE, AZ 85260			\$32.20 Scheduled Unsecured		First Distribution 12/06/2006	247208
06-10977	Silicon Graphics, Inc.	CARL FURRY CORPORATE WRITING	CARL FURRY 811 W SAN ANTONIO ST SAN MARCOS, TX 78666	374	7/31/2006	\$10,000.00 Original Priority \$22,225.00 Original Unsecured \$0.00 Claimed Priority \$32,225.00 Claimed Unsecured \$32,225.00 Scheduled Unsecured \$32,225.00 Total Claimed	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	259972
06-10980	Silicon Graphics Real Estate, Inc	CARLYLE MARKEL POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR LLC SAM A KOZHAYA ESQ LINER YANKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	465	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	This claim has been expunged. Docket no. 750, 12/1/2006.	260371
06-10981	Silicon Graphics World Trade Corporation	CARLYLE MARKET POST TOWER, LLC	CARYLYE POST TOWER MMR, LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	466	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property		260372
06-10977	Silicon Graphics, Inc.	CARLYLE MARKET POST TOWER	1740 PAYSPIRE CIRCLE CHICAGO, IL 60674			\$148,400.00 Scheduled Unsecured			247210
06-10978	Silicon Graphics Federal, Inc.	CARLYLE MARKET POST TOWER LLC	CARLYLE MARKET POST TOWER MMR LLC SAM A KOZHAYA ESQ LINER YANKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	463	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property		260370
06-10977	Silicon Graphics, Inc.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR, LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	464	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	First Distribution 12/06/2006Second Distribution 06/27/2007	260361
06-10982	Silicon Studio, Inc.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR, LLC SAM A KOZHAYA ESQ LINER YANKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	467	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property		260376

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10979	Cray Research, L.L.C.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	468	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	Debtor name and case number do not match	260373
06-10987	Cray Financial Corporation	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR, LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	469	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	Debtor name and case number do not match	260374
06-10983	Cray Research America Latina Ltd.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR, LLC SAM A KOZHAYA ESQ LINER YANKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	470	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	Debtor name and case number do not match	260390
06-10986	Cray Research International, Inc.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	471	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	Debtor name and case number do not match	260378
06-10985	Cray Research India, Ltd.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR, LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	472	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	This claim has been expunged. Docket no. 750, 12/1/2006. Debtor name and case number do not match	260375
06-10988	Cray Asia/Pacific, Inc.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR, LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	473	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	This claim has been expunged. Docket no. 750, 12/1/2006. Debtor name and case number do not match	260377
06-10984	Cray Research Eastern Europe Ltd.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	474	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	Debtor name and case number do not match	260388
06-10989	ParaGraph International, Inc.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR LLC SAM A KOZHAYA ESQ LINER YAKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	475	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	Debtor name and case number do not match	260391
06-10990	WTI Development, Inc.	CARLYLE MARKET POST TOWER, LLC	CARLYLE MARKET POST TOWER MMR, LLC SAM A KOZHAYA ESQ LINER YANKELEVITZ SUNSHINE REGENSTREIF 1100 GLENDON AVE 14TH FL LOS ANGELES, CA 90024	476	8/2/2006	\$74,150.00 Claimed Unsecured	Real Estate/Real Property	Debtor name and case number do not match	260379

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	CARROLL PUBLISHING	4701 SANGMORE ROAD, SUITE S-155 BETHESDA, MD 20816			\$5,700.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247211
06-10977	Silicon Graphics, Inc.	CATAPULT TARGET PROFILING LLC	1700 WINCHESTER BLVD STE 200 CAMPBELL, CA 95008	88	7/14/2006	\$645.00 Original Priority \$1,550.00 Original Unsecured \$0.00 Claimed Priority \$2,195.00 Claimed Unsecured \$2,195.00 Scheduled Unsecured \$2,195.00 Total Claimed	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	257537
06-10977	Silicon Graphics, Inc.	CAVIUM NETWORKS	805 EAST MIDDLEFIELD ROAD MOUNTAIN VIEW, CA 94043			\$10,975.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247213
06-10977	Silicon Graphics, Inc.	CCH	CCH INCORPORATED PO BOX 5490 CHICAGO, IL 60680-9882			\$2,076.42 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247214
06-10977	Silicon Graphics, Inc.	CDW COMPUTER CENTERS, INC.	C/O RECEIVABLE MANAGEMENT SVCS (RMS) PO BOX 5126 TIMONIUM, MD 21094	15	5/31/2006	\$27,957.31 Original Administrative \$6,247.31 Claimed Administrative \$9,888.31 Claimed Unsecured \$12,030.86 Scheduled Unsecured \$16,135.62 Total Claimed	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	245766
06-10978	Silicon Graphics Federal, Inc.	CDW DIRECT LLC	PO BOX 75723 CHICAGO, IL 60675-5723			\$25,814.84 Scheduled Unsecured			247215
06-10977	Silicon Graphics, Inc.	CEITRONICS INC	ATTN: NINA S.A. BARRIENTOS, CONTRACTS MANAGER PO BOX 612857 SAN JOSE, CA 95161-2857	408	8/2/2006	\$11,991.00 Claimed Unsecured \$11,991.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247217
06-10988	Cray Asia/Pacific, Inc.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	640	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260944
06-10987	Cray Financial Corporation	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	641	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260945
06-10986	Cray Research International, Inc.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	642	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260946
06-10985	Cray Research India, Ltd.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	643	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260947
06-10984	Cray Research Eastern Europe Ltd.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	644	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260948
06-10983	Cray Research America Latina Ltd.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	645	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260949
06-10982	Silicon Studio, Inc.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	646	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260950

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10981	Silicon Graphics World Trade Corporation	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	647	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260951
06-10980	Silicon Graphics Real Estate, Inc	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	648	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260952
06-10979	Cray Research, L.L.C.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	649	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260953
06-10978	Silicon Graphics Federal, Inc.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	650	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260954
06-10990	WTI Development, Inc.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	651	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260955
06-10989	ParaGraph International, Inc.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	652	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006.	260956
06-10977	Silicon Graphics, Inc.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 60525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	684	8/4/2006	\$1,364,033.90 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Amended by claim no. 760	261003
06-10990	WTI Development, Inc.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	747	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269565
06-10978	Silicon Graphics Federal, Inc.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	748	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269566
06-10979	Cray Research, L.L.C.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	749	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269609
06-10980	Silicon Graphics Real Estate, Inc	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 80525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	750	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269610
06-10981	Silicon Graphics World Trade Corporation	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	751	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269633
06-10982	Silicon Studio, Inc.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	752	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269635

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10983	Cray Research America Latina Ltd.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	753	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269636
06-10984	Cray Research Eastern Europe Ltd.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	754	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269637
06-10985	Cray Research India, Ltd.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	755	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269638
06-10986	Cray Research International, Inc.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	756	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269640
06-10987	Cray Financial Corporation	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7	757	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269658
06-10988	Cray Asia/Pacific, Inc.	CELESTICA CORPORATION	4701 TECHNOLOGY PKWY FORT COLLINS, CO 80528 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	758	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269650
06-10989	ParaGraph International, Inc.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 80525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	759	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	This claim has been withdrawn. Docket no. 660, 9/28/2006. Filed after bar date	269659
06-10977	Silicon Graphics, Inc.	CELESTICA CORPORATION	1612 SPECHT POINT RD #119 FORT COLLINS, CO 80525-4300 Noticing: 1150 EGLINTON AVE E TORONTO, ON M3C 1H7 CANADA	760	9/7/2006	\$1,364,033.90 Claimed Secured	Goods/Services	Amends claim no. 684 Amended by claim no. 825 Filed after bar date	269660
06-10977	Silicon Graphics, Inc.	CELESTICA ITALIA SRL	BANK OF AMERICA LONDON BRANCH 1 ALLE STREET LONDON, E1 8DE, ENGLAND			\$17,666.78 Scheduled Unsecured			247219
06-10977	Silicon Graphics, Inc.	CELOXICA	ATTN: JENNY BARBER, OFFICE MGR 4516 SETON CENTER PKWY STE 185 AUSTIN, TX 78759	71	7/10/2006	\$40,000.00 Claimed Unsecured \$40,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247220
06-10977	Silicon Graphics, Inc.	CERBERUS PARTNERS LP	299 PARK AVENUE NEW YORK, NY 10171			\$600,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247221
06-10977	Silicon Graphics, Inc.	CHAY & HARRIS PAINTING INC	2520 WAYANDOTTE STREET - # E MOUNTAIN VIEW, CA 94043			\$787.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247222
06-10977	Silicon Graphics, Inc.	CHEM TREAT, INC.	P.O. BOX 60473 CHARLOTTE, NC 28260-0473			\$1,219.66 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247223
06-10977	Silicon Graphics, Inc.	CHEROKEE INTL.CORP.	JULIE SWIGGER, A/R SUPERVISOR DEPT 8610 LOS ANGELES, CA 90084-8610	177	7/18/2006	\$24,093.00 Claimed Unsecured \$24,093.00 Scheduled Unsecured	Goods/Services	Paid by Agent	258090
06-10977	Silicon Graphics, Inc.	CHIPPEWA VALLEY LOCK & KEY	20 BAY STREET CHIPPEWA FALLS, WI 54729			\$90.84 Scheduled Unsecured		First Distribution 12/06/2006	247226

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	CHP AND ASSOCIATES CONSULTING ENGINEERS INC	7660 WOODWAY DRIVE SUITE 400 HOUSTON, TX 77063			\$1,169.60 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247227
06-10977	Silicon Graphics, Inc.	CIANCI,VINNY	P.O BOX 2386 CUPERTINO, CA 95014			\$1,211.54 Scheduled Priority		Paid by Agent	246991
06-10977	Silicon Graphics, Inc.	CIBER	CIBER INC DEPARTMENT 1301 DENVER, CO 80291-1301			\$1,794.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247230
06-10977	Silicon Graphics, Inc.	CINGULAR WIRELESS	BANKRUPTCY PO BOX 20166 BLOOMINGTON, MN 55420	274	7/24/2006	\$111,211.58 Original Unsecured \$99,599.74 Claimed Unsecured \$45,637.09 Scheduled Unsecured	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007 Plus Attorney fees Plus interest	259444
06-10977	Silicon Graphics, Inc.	CINGULAR WIRELESS	BANKRUPTCY PO BOX 20166 BLOOMINGTON, MN 55420	275	7/24/2006	\$8,777.03 Original Unsecured \$8,616.02 Claimed Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007 Plus interest, Attorney fees	259445
06-10978	Silicon Graphics Federal, Inc.	CINTAS CORPORATION # 41	PO BOX 3865 CAPITOL HEIGHTS, MD 20791			\$149.92 Scheduled Unsecured		Paid by Agent	247231
06-10977	Silicon Graphics, Inc.	CINTAS CORPORATION #630	904 HOLLOWAY ROAD GILROY, CA 95020-7006			\$147.64 Scheduled Unsecured		First Distribution 12/06/2006	247232
06-10977	Silicon Graphics, Inc.	CISCO SYSTEMS CAPITAL CORPORATION	C/O PROPERTY TAX ALLIANCE INC PO BOX 171168 SAN ANTONIO, TX 78217			\$1,240.47 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247234
06-10977	Silicon Graphics, Inc.	CIT GROUP, THE / COMMERCIAL SERVICES, INC.	JOHN M FLYNN ESQ PO BOX 540 GREENSBORO, NC 27402	602	8/4/2006	\$750,000.00 Claimed Secured	Money Loaned		260618
06-10977	Silicon Graphics, Inc.	CITY OF BELLEVUE	PO BOX 90012 BELLEVUE, WA 98009	816	11/3/2006	\$52,433.66 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	273721
06-10977	Silicon Graphics, Inc.	CITY OF CAMBRIDGE	LAW DEPARTMENT - CITY HALL 795 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	775	9/25/2006	\$1,356.86 Claimed Priority \$0.00 Claimed Unsecured \$1,356.86 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possibly duplicated by claim no.s 777, 780	270093
06-10977	Silicon Graphics, Inc.	CITY OF CAMBRIDGE	LAW DEPARTMENT - CITY HALL 795 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	777	9/27/2006	\$1,356.86 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 775	270335
06-10977	Silicon Graphics, Inc.	CITY OF CAMBRIDGE	LAW DEPARTMENT - CITY HALL 795 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	780	9/28/2006	\$1,356.86 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 775	270339
06-10977	Silicon Graphics, Inc.	CITY OF LOS ANGELES	OFFICE OF FINANCE/TAX & PERMIT 201 N MAIN ST RM 101CITY HALL LOS ANGELES, CA 90012	776	9/25/2006	\$129,535.02 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Amended by claim no. 820	270095
06-10977	Silicon Graphics, Inc.	CITY OF LOS ANGELES, OFFICE OF FINANCE	TAX & PERMIT DIVISION 201 N MAIN ST RM 101 CITY HALL LOS ANGELES, CA 90012	820	12/5/2006	\$12,358.57 Claimed Priority	Tax	Amends claim no. 776 Filed after bar date	276224

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	CITY OF MOUNTAIN VIEW	500 CASTRO STREET MOUNTAIN VIEW, CA 94041			\$6,579.13 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247235
06-10977	Silicon Graphics, Inc.	CITY OF NEW YORK DEPARTMENT OF FINANCE	RON MEDLEY OF COUNSEL 345 ADAMS ST 3RD FL BROOKLYN, NY 11201 Distribution: ATTN BANKRUPTCY UNIT AUDIT DIVISION 345 ADAMS ST 10TH FL BROOKLYN, NY 11201	817	10/31/2006	\$47,320.00 Claimed Priority	Tax	Plus interest	273722
06-10977	Silicon Graphics, Inc.	CITY OF PHILADELPHIA	C/O MORTON R BRANZBURG ESQ LEHR HARRISON HARVEY BRANZBURG & ELLERZ LLP 260 S BROAD ST PHILADEPIHA, PA 19102	767	9/12/2006	\$233.19 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	269915
06-10977	Silicon Graphics, Inc.	CJ LIANG	11563 COUNTRY SPRING COURT CUPERTINO, CA 95014			\$1,050.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247236
06-10977	Silicon Graphics, Inc.	CLUB ONE, INC	ATTN ACCOUNTING DEPT 555 MARKET ST 13TH FL SAN FRANCISCO, CA 94105	285	7/24/2006	\$35,454.74 Claimed Unsecured \$37,273.74 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247237
06-10977	Silicon Graphics, Inc.	COFFEE EXPRESS, INC.	ATTN: MARY GOODLAND, V.P. 525 PARKRIDGE CT EAU CLAIRE, WI 54703	344	7/27/2006	\$1,471.15 Claimed Administrative \$6,501.47 Claimed Unsecured \$7,972.62 Scheduled Unsecured \$7,472.62 Total Claimed	Reclamations	Docket no. 787, 1/9/2007. Claim filed out of balance Paid by AgentSecond Distribution 06/27/2007	247238
06-10977	Silicon Graphics, Inc.	COK, KEITH	4774 LINARO DR CYPRESS, CA 90630	414	8/2/2006	\$10,000.00 Claimed Priority	Employee/Wages	Paid by Agent	260231
06-10977	Silicon Graphics, Inc.	COK,KEITH	18201 VON KARMAN AVENUE IRVINE, CA 92612			\$10,000.00 Scheduled Priority			246992
06-10977	Silicon Graphics, Inc.	COK,KEITH	18201 VON KARMAN AVENUE IRVINE, CA 92612			\$5,450.00 Scheduled Unsecured			247239
06-10977	Silicon Graphics, Inc.	COLE CREEK CONSULTING	14715 SOUTH MCCOY ROAD JACKSON, WY 83001			\$5,830.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247240
06-10977	Silicon Graphics, Inc.	COLLIER COMPUTING CO, INC	C/O GRAY PLANT MOOTY MOOTY & BENNETT, PA ATTN: STEPHEN GRINNELL 500 IDS CENTER 80 S 8TH ST MINNEAPOLIS, MN 55402	50	6/27/2006	\$15,355.40 Claimed Unsecured \$15,355.40 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	245919
06-10977	Silicon Graphics, Inc.	COLLINS, JACK	210 MARIPOSA AVENUE MOUNTAIN VIEW, CA 94041			\$1,588.02 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247242
06-10977	Silicon Graphics, Inc.	COLLINS, JACK	8106 RUNNYMEADE DRIVE FREDERICK, MD 21702			\$1,588.02 Scheduled Priority		Paid by Agent	246993
06-10977	Silicon Graphics, Inc.	COLORADO DEPARTMENT OF TREASURY	UNCLAIMED PROPERTY DIVISION 1120 LINCOLN STREET, SUITE 1004 DENVER, CO 80203			\$326.52 Scheduled Unsecured		First Distribution 12/06/2006	247243
06-10977	Silicon Graphics, Inc.	COMED	BILL PAYMENT CENTER CHICAGO, IL 60668-001			\$207.87 Scheduled Unsecured		First Distribution 12/06/2006	247244
06-10977	Silicon Graphics, Inc.	COMMIKE, ALAN	1265 HANCHETT AVE SAN JOSE, CA 95126	611	8/4/2006	\$10,000.00 Claimed Priority \$10,000.00 Scheduled Priority	Employee/Wages	Paid by Agent	246994
06-10977	Silicon Graphics, Inc.	COMMIKE, ALAN	1265 HANCHETT AVE SAN JOSE, CA 95126	696	8/4/2006	\$1,388.46 Claimed Unsecured \$1,388.46 Scheduled Unsecured	Employee/Wages	Paid by Agent	247245
06-10977	Silicon Graphics, Inc.	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE PO BOX 9564 BOSTON, MA 02114-9564	39	6/19/2006	\$4,000.00 Claimed Priority	Tax	Amended by claim no. 277	245902
06-10978	Silicon Graphics Federal, Inc.	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE PO BOX 9564 BOSTON, MA 02114-9564	40	6/19/2006	\$11,555.38 Claimed Priority \$3,220.00 Claimed Unsecured \$14,775.38 Total Claimed	Tax	Amended by claim no. 324	245903

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10978	Silicon Graphics Federal, Inc.	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE PO BOX 9564 BOSTON, MA 02114	277	7/20/2006	\$456.00 Claimed Priority	Tax	Possibly duplicated by claim no.s 324, 352 Amends claim no. 39	259565
06-10978	Silicon Graphics Federal, Inc.	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE PO BOX 9564 BOSTON, MA 02114-9564	324	6/26/2006	\$456.00 Claimed Priority	Tax	Amends claim no. 40 Possible duplicate of claim no. 277	259568
06-10978	Silicon Graphics Federal, Inc.	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE ATTN: WILLIAM F CONNOR, SUPERVISOR BANKRUPTCY UNIT, MDOR PO BOX 9564 BOSTON, MA 02114	352	7/26/2006	\$456.00 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 277	259623
06-10977	Silicon Graphics, Inc.	COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE	ANNE CHAN TAX EXAMINER BANKRUPTCY UNIT PO BOX 9564 BOSTON, MA 02114-9564	733	8/28/2006	\$1,000.00 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	269556
06-10977	Silicon Graphics, Inc.	COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE	ANNE CHAN TAX EXAMINER BANKRUPTCY UNIT PO BOX 9564 BOSTON, MA 02114-9564	734	8/31/2006	\$1,000.00 Claimed Priority	Tax		269557
06-10978	Silicon Graphics Federal, Inc.	COMMONWEALTH OF PENNSYLVANIA	DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO BOX 290946 HARRISBURG, PA 17128-0946	803	10/16/2006	\$296.00 Claimed Administrative	Tax	Possibly duplicated by claim no. 806	273352
06-10978	Silicon Graphics Federal, Inc.	COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE	BUREAU OF COMPLIANCE PO BOX 260946 HARRISBURG, PA 17128-0946	806	10/16/2006	\$296.00 Claimed Administrative	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 803	273479
06-10977	Silicon Graphics, Inc.	COMMUTE SMART	JAMIE JARVIS, OWNER 3201 GREER RD PALO ALTO, CA 94303	180	7/19/2006	\$4,960.00 Original Priority \$0.00 Claimed Priority \$4,960.00 Claimed Unsecured \$4,960.00 Scheduled Unsecured \$4,960.00 Total Claimed	Multiple Basis Indicated	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	258092
06-10977	Silicon Graphics, Inc.	COMPENSIA INC	TIMOTHY J SPARKS, PRESIDENT 1731 TECHNOLOGY DRIVE, SUITE 810 SAN JOSE, CA 95110	120	7/18/2006	\$2,310.00 Claimed Unsecured \$2,310.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247247
06-10977	Silicon Graphics, Inc.	COMPU DYNAMICS INC	ATTN: P H DURLOO, COMPTROLLER 13208 MARINA WAY WOODBIDGE, VA 22191	218	7/21/2006	\$2,469.33 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	258461
06-10977	Silicon Graphics, Inc.	COMPUTER MEDIA TECH	573 CHARCOT AVE SAN JOSE, CA 95131	153	7/18/2006	\$4,999.07 Claimed Unsecured \$4,999.07 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247248
06-10977	Silicon Graphics, Inc.	COMPUTER PACKAGES INC	ATTN: KATHLEEN MARCONI, CONTROLLER 414 HUNGERFORD DR THIRD FLOOR ROCKVILLE, MD 20850	381	8/1/2006	\$57,428.00 Claimed Unsecured \$1,878.75 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247249
06-10977	Silicon Graphics, Inc.	COMPUTER SCIENCES CORP.	ATTN: KEN PURCELL, COUNSEL 3190 FAIRVIEW PARK DRIVE FALLS CHURCH, VA 22042	438	8/2/2006	\$178,973.91 Claimed Unsecured	Goods/Services		260289
06-10978	Silicon Graphics Federal, Inc.	COMPUTER SCIENCES CORPORATION	PO BOX 1728 STERLING, VA 20167-1727			\$1,588.18 Scheduled Unsecured			247251
06-10977	Silicon Graphics, Inc.	COMPUTER SCIENCES CORPORATION	PO BOX 1728 STERLING, VA 20167-1727			\$2,284.68 Scheduled Unsecured			247250

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	COMPUTERSHARE SHAREHOLDER SERVICES, INC	250 ROYALL STREET CANTON, MA 02021			\$6,761.87 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247252
06-10977	Silicon Graphics, Inc.	CONDUCTIVE CONTAINERS INC	4500 QUEBEC AVENUE NORTH NEW HOPE, MN 55428	282	7/24/2006	\$4,509.00 Claimed Unsecured \$4,509.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259455
06-10977	Silicon Graphics, Inc.	CONNECTICUT DEPARTMENT OF REVENUE SERVICES	C&E DIVISION BANKRUPTCY SECTION ATTN: ANA BOX, REVENUE AGENT II 25 SIGOURNEY ST HARTFORD, CT 06106-5032	701	8/15/2006	\$250.00 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	266349
06-10978	Silicon Graphics Federal, Inc.	CONNECTICUT DEPARTMENT OF REVENUE SERVICES	C&E DIVISION BANKRUPTCY SECTION 25 SIGOURNEY ST HARTFORD, CT 06106-5032	722	8/18/2006	\$200.00 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	269499
06-10977	Silicon Graphics, Inc.	CONNECTICUT OFFICE OF THE TREASURER	UNCLAIMED PROPERTY DIVISION 55 ELM STREET, 7TH FLOOR HARTFORD, CT 06106			\$6,623.44 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247255
06-10977	Silicon Graphics, Inc.	CONTACT EAST/JENSEN TOOLS	DEPT LA 21458 PASADENA, CA 91185-1458			\$80.02 Scheduled Unsecured		First Distribution 12/06/2006	247257
06-10977	Silicon Graphics, Inc.	CONTROL RESOURCES INC	11 BEAVER BROOK ROAD LITTLETON, MA 01460			\$333.00 Scheduled Unsecured		First Distribution 12/06/2006	247258
06-10977	Silicon Graphics, Inc.	CONTROLUTION GMBH	ZAUBZERSTRASSE 11 MUNCHEN, DE D-81677, GERMANY			\$900.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247259
06-10977	Silicon Graphics, Inc.	CON-WAY FREIGHT	5555 SNOW DRIVE DR SITE#5515 NORTH RICHAND HILLS, TX 79180	18	6/2/2006	\$5,203.00 Original Unsecured \$17.00 Claimed Unsecured	Goods/Services	Docket no. 786, 1/9/2007.	245772
06-10977	Silicon Graphics, Inc.	COOLEY GODWARD KRONISH LLP	101 CALIFORNIA ST SAN FRANCISCO, CA 94111-5850	59	6/29/2006	\$153,890.03 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	245968
06-10977	Silicon Graphics, Inc.	CO-OP CONFERENCING	c/o West Corporation ATTN Ivy Larsen 11808 Miracle Hills Drive Omaha, NE 68154	724	8/18/2006	\$6,582.59 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	269496
06-10977	Silicon Graphics, Inc.	CORIDIAN TECHNOLOGIES, INC	8140 MALLORY CT CHANHASSEN, MN 55317	259	7/24/2006	\$1,756.35 Claimed Unsecured \$1,453.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247260
06-10977	Silicon Graphics, Inc.	CORMACK, DEWAYNE	1432 RIVERCREST BLVD ALLEN, TX 75002			\$5,297.78 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247261
06-10977	Silicon Graphics, Inc.	CORMACK, DEWAYNE	1432 RIVERCREST BLVD ALLEN, TX 75002			\$10,000.00 Scheduled Priority		Paid by Agent	246995
06-10977	Silicon Graphics, Inc.	CORPORATE EXECUTIVE BOARD	3393 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693			\$1,441.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247262
06-10977	Silicon Graphics, Inc.	COVERALL OF SOUTH NEW JERSEY	MICHELLE RYAN, OFFICE MANAGER 485 RT 1 SOUTH - BLDG # C 1ST FLOOR ISELIN, NJ 08830	146	7/18/2006	\$489.88 Claimed Unsecured \$489.88 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247263
06-10977	Silicon Graphics, Inc.	CRANE LUMBER COMPANY INC	CHARLES SELCHERT, PRESIDENT 500 E PARK AVE CHIPPEWA FALLS, WI 54729	151	7/18/2006	\$29.46 Claimed Unsecured \$29.46 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247264
06-10977	Silicon Graphics, Inc.	CRANE, TERRENCE	20380 STEVENS CREEK BLVD #337 CUPERTINO, CA 95014	598	8/4/2006	\$8,984.62 Claimed Priority \$8,984.62 Scheduled Priority	Employee/Wages	Paid by Agent	246996

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	CRAY INC. (F/K/A TERA COMPUTER COMPANY)	C/O DAVID B LEVANT STOEL RIVES LLP 600 UNIVERSITY ST STE 3600 SEATTLE, WA 98101	656	8/7/2006	Undetermined Claimed Unsecured	Goods/Services	Claimed unliquidated Filed after bar date	260964
06-10977	Silicon Graphics, Inc.	CRAY RESEARCH (CANADA) INC.				\$53,430.12 Scheduled Unsecured			247265
06-10977	Silicon Graphics, Inc.	CRAY RESEARCH ASIA/PACIFIC, INC.				\$544,880.48 Scheduled Unsecured			247266
06-10977	Silicon Graphics, Inc.	CRENLO LLC	1600 4TH AVE NW ROCHESTER, MN 55901	85	7/13/2006	\$277,397.54 Original Administrative \$87,627.40 Original Unsecured \$160,694.18 Claimed Administrative \$204,330.76 Claimed Unsecured \$365,024.94 Scheduled Unsecured \$365,024.94 Total Claimed	Reclamations	Docket no. 787, 1/9/2007. Second Distribution 06/27/2007	257274
06-10977	Silicon Graphics, Inc.	CROWNE PLAZA CABANA	CROWNE PLAZA CABANA HOTEL ATTN: A Y BALESTRIEKI, CONTROLLER 4290 EL CAMINO REAL PALO ALTO, CA 94306	235	7/21/2006	\$1,108.08 Claimed Unsecured \$1,108.08 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247269
06-10978	Silicon Graphics Federal, Inc.	CRS FACILITY SERVICES LLC	475 MARKET STREET ELMWOOD PARK, NJ 07407			\$1,254.89 Scheduled Unsecured		Paid by Agent	247270
06-10977	Silicon Graphics, Inc.	CT	CT CORPORATION SYSTEM PO BOX 4349 CAROL STREAM, IL 60197-4349			\$309.00 Scheduled Unsecured		First Distribution 12/06/2006	247271
06-10977	Silicon Graphics, Inc.	CTC COMMUNICATIONS CORP	ATTN L J WESTCOTT 210 BEAR HILL RD WALTHAM, MA 02451	157	7/18/2006	\$26,428.65 Original Unsecured \$22,300.25 Claimed Unsecured \$22,288.30 Scheduled Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	247272
06-10977	Silicon Graphics, Inc.	CULLIGAN	350 RT. 46 EAST ROCKAWAY, NJ 07866			\$60.12 Scheduled Unsecured		First Distribution 12/06/2006	247273
06-10977	Silicon Graphics, Inc.	CUNNINGHAM, MICHAEL	PO BOX 42 FRANKTOWN, CO 80116	402	8/2/2006	\$1,364.31 Claimed Unsecured	Shareholder (Common Stock)		260215
06-10977	Silicon Graphics, Inc.	CUPERTINO ELECTRIC	ATTN: NINA S.A. BARRIENTOS, CONTRACTS MANAGER PO BOX 611387 SAN JOSE, CA 95161-1387	407	8/2/2006	\$20,120.31 Claimed Unsecured \$20,120.31 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247274
06-10977	Silicon Graphics, Inc.	CUPERTINO ELECTRIC INC.	NINA S.A. BARRIENTOS, CONTRACTS MANAGER PO BOX 611387 SAN JOSE, CA 95161-1387	409	8/2/2006	\$1,369.65 Claimed Unsecured \$1,369.65 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247275
06-10977	Silicon Graphics, Inc.	CUSHMAN & WAKEFIELD (HK) LIMITED	6/F HENLEY BUILDING 5 QUEEN'S RD CENTRAL HONG KONG	272	7/24/2006	\$2,910.00 Claimed Unsecured \$3,210.00 Scheduled Unsecured	Goods/Services	Scheduled contingent First Distribution 12/06/2006Second Distribution 06/27/2007	247276
06-10977	Silicon Graphics, Inc.	CUSTOMS BROKERS	CUSTOMS BROKERS & FORWARDERS ASSOC OF NORTHERN CALIFORNIA PO BOX 26269 SAN FRANCISCO, CA 94126-6269			\$350.00 Scheduled Unsecured		First Distribution 12/06/2006	247277
06-10977	Silicon Graphics, Inc.	CYVIZ, LLC	11 S. 12TH STREET SUITE 100 RICHMOND, VA 23219			\$60,276.95 Scheduled Unsecured		Paid by Agent	247278
06-10977	Silicon Graphics, Inc.	DA VINCI SYSTEMS LLC	ATTN: MICHAEL RE 4397 NW 124TH AVENUE CORAL SPRINGS, FL 33065	613	8/4/2006	\$5,793.00 Claimed Secured	Equipment	This claim has been expunged. Docket no. 750, 12/1/2006.	260626
06-10977	Silicon Graphics, Inc.	DAEHLER,JENNIFER	900 CHESTNUT STREET APT 504 SAN FRANCISCO, CA 94109			\$6,538.46 Scheduled Priority		Paid by Agent	246997
06-10977	Silicon Graphics, Inc.	DAIMLER CHRYSLER	800 CHRYSLER DRIVE EAST AUBURN HILLS, MI 48326-2757			\$42,502.37 Scheduled Unsecured			247280
06-10977	Silicon Graphics, Inc.	DAIMLERCHRYSLER CORPORATION	ATTN KR KOLB SR STAFF COUNSEL CIMS 485 13 32 1000 CHRYSLER DR AUBURN HILLS, MI 48326-2766	360	7/31/2006	Undetermined Claimed Secured	Multiple Basis Indicated	This claim has been expunged. Docket no. 750, 12/1/2006.	259879

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	DALLAS COUNTY	LINEBARGER GOGGAN BLAIR & SAMPSON LLP ATTN: ELIZABETH WELLER 2323 BRYAN ST STE 1600 DALLAS, TX 75201	60	6/30/2006	\$4,446.57 Claimed Secured	Tax	This claim has been withdrawn. Docket no. 849, 3/19/2007. Paid by Agent Plus interest	246234
06-10977	Silicon Graphics, Inc.	DARATECH	RUTH D MURPHY, CFO 255 BENT ST CAMBRIDGE, MA 02141	603	8/4/2006	\$4,990.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260619
06-10977	Silicon Graphics, Inc.	DASHER TECHNOLOGIES, INC	ACCOUNTS RECEIVABLE 335 SPRECKELS DRIVE SUITE B APTOS, CA 95003			\$590.81 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247283
06-10977	Silicon Graphics, Inc.	DATA EXCHANGE CORPORATION	ATTN: ALAN J. KHEEL, SR. VP / GENERAL COUNSEL 3600 VIA PESCADOR CAMARILLO, CA 93012	510	8/3/2006	\$76,043.36 Claimed Secured \$72,607.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260399
06-10977	Silicon Graphics, Inc.	DATADIRECT NETWORKS	DATADIRECT NETWORKS INC 9320 LURLINE AVENUE CHATSWORTH, CA 91311			\$1,791,781.00 Scheduled Unsecured			247285
06-10977	Silicon Graphics, Inc.	DATADIRECT NETWORKS	ATTN: MERYL S LANDER, CORPORATE CONTROLLER 9320 LURLINE AVE CHATSWORTH, CA 91311	543	8/3/2006	\$1,715,291.00 Claimed Unsecured	Goods/Services	Paid by AgentSecond Distribution 06/27/2007	260419
06-10977	Silicon Graphics, Inc.	DAVIS POLK & WARDWELL	450 LEXINGTON AVENUE NEW YORK, NY 10017			\$294,086.57 Scheduled Unsecured			247287
06-10977	Silicon Graphics, Inc.	DAVIS POLK & WARDWELL	ATTN: MARSHALL S HUEBNER 450 LEXINGTON AVENUE NEW YORK, NY 10017 Noticing: ATTN WILLIAM A KELLY 1600 EL CAMINO REAL NEW YORK, NY 10017	462	7/27/2006	\$674,885.84 Claimed Unsecured	Goods/Services	Docket no. 703, 10/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	260333
06-10977	Silicon Graphics, Inc.	DAVIS-LESLIE, SHARON	16479 COUNTY HWY 00 CHIPPEWA FALLS, WI 54729	126	7/18/2006	\$6,477.15 Claimed Priority \$6,477.15 Scheduled Priority	Employee/Wages	Paid by Agent	246998
06-10977	Silicon Graphics, Inc.	DAWES RIGGING & CRANE RENTAL I	P.O. BOX 44080 MILWAUKEE, WI 53214-7080			\$131.88 Scheduled Unsecured		First Distribution 12/06/2006	247288
06-10977	Silicon Graphics, Inc.	DEBT AQISITION COMPANY OF AMERICA V, LLC Fully transferred on 8/1/2006 12:00:00 AM from: GIBBS DIE CASTING CORPORATION	1565 HOTEL CIRCLE SOUTH, SUITE 310 SAN DIEGO, CA 92108			\$2,100.00 Scheduled Unsecured		Docket no. 427, 8/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	261834
06-10977	Silicon Graphics, Inc.	DEBT AQISITION COMPANY OF AMERICA V, LLC Fully transferred on 8/8/2006 12:00:00 AM from: ACCU-IMAGE	1565 HOTEL CIRCLE SOUTH, SUITE 310 SAN DIEGO, CA 92108			\$566.79 Scheduled Unsecured		Docket no. 446, 8/8/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	261839
06-10977	Silicon Graphics, Inc.	DEBT AQISITION COMPANY OF AMERICA V, LLC Fully transferred on 8/8/2006 12:00:00 AM from: CHIPPEWA COUNTY DEVELOPMENT CENTER	1565 HOTEL CIRCLE SOUTH, SUITE 310 SAN DIEGO, CA 92108	333	7/27/2006	\$845.29 Claimed Unsecured	Goods/Services	Docket no. 446, 8/8/2006. Possible duplicate of claim no. 332	261972
06-10977	Silicon Graphics, Inc.	DEBT AQISITION COMPANY OF AMERICA V, LLC Fully transferred on 8/8/2006 12:00:00 AM from: CHIPPEWA RIVER INDUSTRIES	1565 HOTEL CIRCLE SOUTH, SUITE 310 SAN DIEGO, CA 92108	332	7/27/2006	\$845.29 Claimed Unsecured \$849.40 Scheduled Unsecured	Goods/Services	Docket no. 446, 8/8/2006. Possibly duplicated by claim no. 333 First Distribution 12/06/2006Second Distribution 06/27/2007	261840

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	DELAWARE BUREAU OF UNCLAIMED PROPERTY	C/O DIVISION OF REVENUE 820 NORTH FRENCH STREET, 8TH FLOOR WILMINGTON, DE 19801			\$167,209.80 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247289
06-10977	Silicon Graphics, Inc.	DELL MARKETING, L.P.	C/O SABRINA L. STREUSAND ATTN: MICHAEL KELLER, FINANCIAL MGR HUGHES & LUCE LLP 111 CONGRESS AVE STE 900 AUSTIN, TX 78701	353	7/28/2006	\$17,693.31 Allowed Administrative \$82,840.80 Allowed Unsecured \$56,043.33 Original Priority \$44,490.78 Original Unsecured \$17,693.31 Claimed Administrative \$82,840.80 Claimed Unsecured \$100,534.11 Total Claimed	Goods/Services	This claim has been allowed (court). Docket no. 787, 1/9/2007. Docket no. 755, 12/4/2006. Possibly duplicated by claim no. 738 Second Distribution 06/27/2007	259775
06-10977	Silicon Graphics, Inc.	DELL MARKETING, L.P.	C/O SABRINA L. STREUSAND HUGHES & LUCE LLP 111 CONGRESS AVE STE 900 AUSTIN, TX 78701	738	7/28/2006	\$56,043.33 Claimed Priority \$44,490.78 Claimed Unsecured \$100,534.11 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Possible duplicate of claim no. 353	269560
06-10977	Silicon Graphics, Inc.	DELOITTE & TOUCHE	DELOITTE PRODUCTS COMPANY LLC 4022 SELLS DRIVE HERMITAGE, TN 37076			\$16,539.66 Scheduled Unsecured		First Distribution 12/06/2006FULLY SATISFIED, DISTRIBUTION CHECK RETURNED BY VENDOR	247292
06-10977	Silicon Graphics, Inc.	DELOITTE AB	BOX 33 GOTEBORG, SE 401 20, SWEDEN			\$800.74 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247293
06-10977	Silicon Graphics, Inc.	DELOITTE BELASTING ADVISEURS	OOSTMAASLAAN 71 PO BOX 4506 3006 AM ROTTERDAM			\$1,138.35 Scheduled Unsecured		Paid by Agent	247295
06-10977	Silicon Graphics, Inc.	DELTA ELECTRONICS	DELTA ELECTRONICS INC C/O DELTA PRODUCTS CORP 4405 CUSHING PKWY FREMONT, CA 94538			\$183,232.54 Scheduled Unsecured			247296
06-10977	Silicon Graphics, Inc.	DELTA ELECTRONICS	DELTA ELECTRONICS (THAILAND) PUBLIC CO LTD 714 SOI E5 EPZ BANGPOO IND EST SUKHUMVIT RD KM.37 SAMUTPRAKARN, 10280 TH	636	8/4/2006	\$224,650.54 Claimed Unsecured	Goods/Services	Docket no. 787, 1/9/2007. Second Distribution 06/27/2007	260667
06-10977	Silicon Graphics, Inc.	DEMPSEY, ANNEKE	1036 BRYANT ST PALO ALTO, CA 94301	370	8/1/2006	\$26,153.85 Original Unsecured \$10,000.00 Claimed Priority \$16,153.85 Claimed Unsecured \$16,807.69 Scheduled Unsecured \$26,153.85 Total Claimed	Employee/Wages	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Possibly duplicated by claim no. 371 Paid by Agent	247297
06-10977	Silicon Graphics, Inc.	DEMPSEY, ANNEKE	1036 BRYANT ST PALO ALTO, CA 94301	371	8/1/2006	\$26,153.85 Claimed Unsecured \$10,000.00 Scheduled Priority	Employee/Wages	Possible duplicate of claim no. 370	246999
06-10977	Silicon Graphics, Inc.	DENALI SOFTWARE	DENALI SOFTWARE INC 644 EMERSON STREET SUITE #7 PALO ALTO, CA 94301			\$13,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247298
06-10978	Silicon Graphics Federal, Inc.	DEPARTMENT OF LABOR AND INDUSTRIES	BRENDA COTHARY, REVENUE OFFICER BANKRUPTCY SECTION PO BOX 44170 OLYMPIA, WA 98504-4170	447	8/2/2006	\$218.02 Claimed Priority \$20.77 Claimed Unsecured \$238.79 Total Claimed	Tax	Possibly duplicated by claim no. 448	260353
06-10978	Silicon Graphics Federal, Inc.	DEPARTMENT OF LABOR AND INDUSTRIES	BRENDA COTHARY, REVENUE OFFICER BANKRUPTCY SECTION PO BOX 44170 OLYMPIA, WA 98504-4170	448	8/2/2006	\$218.02 Claimed Priority \$20.77 Claimed Unsecured \$238.79 Total Claimed	Tax	Possible duplicate of claim no. 447	260348

U.S Bankruptcy Court: Southern District of New York
Chapter 11 Cases
Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085
Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006
General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	DEPARTMENT OF LABOR AND INDUSTRIES	BRENDA COTHARY, REVENUE OFFICER BANKRUPTCY SECTION PO BOX 44170 OLYMPIA, WA 98504-4170	449	8/2/2006	\$809.09 Claimed Priority \$39.41 Claimed Unsecured \$809.09 Total Claimed	Tax	Claim filed out of balance First Distribution 12/06/2006	260313
06-10977	Silicon Graphics, Inc.	DEPARTMENT OF PUBLIC UTILITIES	WATER DEPARTMENT 30 W CENTRAL ST CHIPPEWA FALLS, WI 54729-2467	260	7/24/2006	\$12,743.11 Claimed Unsecured \$7,179.95 Scheduled Unsecured	Utilities	First Distribution 12/06/2006Second Distribution 06/27/2007	247299
06-10978	Silicon Graphics Federal, Inc.	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE ATTN: SANDRA FELIU, BNKR SPEC 290 BROADWAY 5TH FL NEW YORK, NY 10007	51	6/28/2006	\$11,531.32 Claimed Priority \$1,638.53 Claimed Unsecured \$13,169.85 Total Claimed	Tax		245921
06-10985	Cray Research India, Ltd.	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE ATTN: SANDRA FELIU, BNKR SPEC 290 BROADWAY 5TH FL NEW YORK, NY 10007	53	6/20/2006	\$200.00 Claimed Priority \$500.00 Claimed Unsecured \$700.00 Total Claimed	Tax		245951
06-10987	Cray Financial Corporation	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE ATTN: STANLEY WEINER, BANKRUPTCY SPECIALIST 290 BROADWAY, 5TH FL NEW YORK, NY 10007	54	6/20/2006	\$300.00 Claimed Unsecured	Tax		245962
06-10981	Silicon Graphics World Trade Corporation	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE ATTN: SANDRA FELIU, BANKRUPTCY SPECIALIST 290 BROADWAY 5TH FL NEW YORK, NY 10007	56	6/19/2006	\$100.00 Claimed Priority	Tax		245970
06-10989	ParaGraph International, Inc.	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE ATTN: SANDRA FELIU, BNKR SPEC 290 BROADWAY 5TH FL NEW YORK, NY 10007	62	6/7/2006	\$184,377.14 Claimed Priority \$300.00 Claimed Unsecured \$184,677.14 Total Claimed	Tax		255156
06-10981	Silicon Graphics World Trade Corporation	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE ATTN: SANDRA FELIU, BNKR SPEC 290 BROADWAY 5TH FL NEW YORK, NY 10007	77	6/19/2006	\$100.00 Claimed Priority	Tax		255769
06-10980	Silicon Graphics Real Estate, Inc	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	290 BROADWAY 5TH FL NEW YORK, NY 10007	22	6/7/2006	\$100.00 Claimed Priority \$100.00 Claimed Unsecured \$200.00 Total Claimed	Tax		245771
06-10982	Silicon Studio, Inc.	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	INTERNAL REVENUE SERVICE 290 BROADWAY 5TH FL NEW YORK, NY 10007	33	6/16/2006	\$100.00 Claimed Unsecured	Tax		245875
06-10984	Cray Research Eastern Europe Ltd.	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	INTERNAL REVENUE SERVICE 290 BROADWAY 5TH FL NEW YORK, NY 10007	38	6/16/2006	\$200.00 Claimed Priority \$500.00 Claimed Unsecured \$700.00 Total Claimed	Tax		245844
06-10986	Cray Research International, Inc.	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	ATTN: STANLEY WEINER 290 BROADWAY, 5TH FL NEW YORK, NY 10007	41	6/19/2006	\$300.00 Claimed Unsecured	Tax		245908
06-10977	Silicon Graphics, Inc.	DEPOSITORY TRUST COMPANY	140 58TH ST STE 3H BROOKLYN, NY 11220	250	7/18/2006	Undetermined Claimed Unsecured	No Basis Indicated	Claim is unsigned No amount stated	259457
06-10977	Silicon Graphics, Inc.	DEWINTER & ASSOCIATES	ATTN: MICHAEL TOMASELLO - PARTNER 1570 THE ALAMEDA STE 310 SAN JOSE, CA 95126	337	7/27/2006	\$27,600.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259464
06-10977	Silicon Graphics, Inc.	DHL EXPRESS (USA), INC.	ATTN: SUSAN WEST, SR. A/R ANALYST LEGAL DEPARTMENT PO BOX 670227 HOUSTON, TX 77267-0227	209	7/21/2006	\$36,671.89 Claimed Unsecured Undetermined Scheduled Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Scheduled unliquidated	258447
06-10977	Silicon Graphics, Inc.	DHL WORLDWIDE EXPRESS	DHL SA PO BOX 147 4030 BASE1-FLUGHAFEN	384	8/1/2006	Undetermined Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Claim is unsigned No amount stated	260000

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	DIAMANTIDIS, STYLIANOS	DBA GLOBALTECH SOLUTIONS 2 KALLIROIS STREET ELAIONES - PYLAIA THESSALONIKI, 55535 GREECE	188	7/19/2006	\$151,725.31 Claimed Unsecured \$95,700.31 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247786
06-10977	Silicon Graphics, Inc.	DIAZ, JOHN	13195 43RD AVE CHIPPEWA FALLS, WI 54729	102	7/18/2006	\$11,291.64 Original Priority \$10,000.00 Claimed Priority \$1,291.64 Claimed Unsecured \$10,000.00 Scheduled Priority \$11,291.64 Total Claimed	Employee/Wages	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. Paid by Agent	247000
06-10977	Silicon Graphics, Inc.	DIAZ, JOHN	13195 43RD AVE CHIPPEWA FALLS, WI 54729	103	7/18/2006	\$417.48 Original Priority \$0.00 Claimed Priority \$417.48 Claimed Unsecured \$1,547.81 Scheduled Unsecured \$417.48 Total Claimed	Contributions to Employee Benefit Plan	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Paid by AgentSecond Distribution 06/27/2007	247301
06-10978	Silicon Graphics Federal, Inc.	DICE.COM	4939 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693			\$3,500.00 Scheduled Unsecured			247302
06-10977	Silicon Graphics, Inc.	DICE.COM	ED BATES, CORP ACCT RESOLUTION SPECIALIST 4101 NW URBANDALE DRIVE URBANDALE, IA 50322	143	7/18/2006	\$3,500.00 Claimed Unsecured	Goods/Services	Docket no. 788, 1/9/2007.	258003
06-10977	Silicon Graphics, Inc.	DIGI INTERNATIONAL	NW 8388 PO BOX 1450 MINNEAPOLIS, MN 55485-8388	265	7/24/2006	\$6,777.00 Claimed Unsecured \$6,777.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247303
06-10977	Silicon Graphics, Inc.	DIGI-KEY	DIGI-KEY CORPORATION PO BOX 250 THIEF RIVER FALLS, MN 56701-0250			\$23,612.40 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247304
06-10977	Silicon Graphics, Inc.	DIGITAL ELVES CORP	RUSSELL CATTELAN 2824 LAKEVIEW AVE ROSEVILLE, MN 55113	331	7/27/2006	Undetermined Claimed Priority	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Amended by claim no. 740	259462
06-10977	Silicon Graphics, Inc.	DIGITAL ELVES INC	2824 LAKEVIEW AVE ROSEVILLE, MN 55113	740	9/6/2006	\$37,732.50 Claimed Unsecured \$37,732.50 Scheduled Unsecured	Goods/Services	Amends claim no. 331 Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	247305
06-10977	Silicon Graphics, Inc.	DIRECTV, INC	P.O. BOX 60036 LOS ANGELES, CA 90060-0036			\$23.30 Scheduled Unsecured		First Distribution 12/06/2006	247306
06-10977	Silicon Graphics, Inc.	DIVERSIFIED AIR INC	2230 W. 94TH STREET BLOOMINGTON, MN 55431			\$621.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247307
06-10977	Silicon Graphics, Inc.	DIVERSIFIED PROTECTION SYSTEMS	1241 NO. BARSTEN WAY ANANEM, CA 92806			\$5,825.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247308
06-10977	Silicon Graphics, Inc.	DIVISION OF COLLECTIONS	BUREAU OF UNCLAIMED PROPERTY 3301 C STREET, SUITE 700 SACRAMENTO, CA 95816			\$28,774.66 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247309
06-10977	Silicon Graphics, Inc.	DLA PIPER RUDNICK GRAY CARY US LLP	C/O RICHARD M KREMEN, ESQUIRE THE MARBURY BUILDING 6225 SMITH AVE BALTIMORE, MD 21209-3600	279	7/24/2006	\$172,218.89 Claimed Unsecured \$102,643.25 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259449
06-10977	Silicon Graphics, Inc.	DNA PRODUCTIONS	C/O WAYNE M SMITH ESQ 4000 WARNER BLVD BLDG 156 RM 5158 BURBANK, CA 91522	669	8/7/2006	\$199,255.79 Claimed Unsecured	Basis Not Determinable	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	260988

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	DOCUMENT TECHNOLOGIES	DOCUMENT TECHNOLOGIES SOUTH BAY SAN FRANCISCO PO BOX 933320 ATLANTA, GA 31193-3320			\$5,150.41 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247311
06-10977	Silicon Graphics, Inc.	DOLP 655 PROPERTIES II LLC	ATTN NEIL C DWORK ESQ C/O ROSENBERG & ESTIS PC ATTORNEYS FOR CREDITOR 733 THIRD AVE 14TH FL NEW YORK, NY 10019	55	6/29/2006	\$6,981.91 Claimed Unsecured \$10,937.76 Scheduled Unsecured	Real Estate/Real Property	First Distribution 12/06/2006Second Distribution 06/27/2007	245965
06-10977	Silicon Graphics, Inc.	DONELAN, JAMES A.	1415 SNOWBERRY TR SIOUX FALLS, SD 57106	673	8/7/2006	Undetermined Claimed Unsecured	Shareholder (Common Stock)	Filed after bar date Claim is unsigned No amount stated	260993
06-10977	Silicon Graphics, Inc.	DON'S SWEEPER SERVICE	N10005 COUNTY RD M COLFAX, WI 54730-4809			\$965.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247313
06-10977	Silicon Graphics, Inc.	DUANE MORRIS LLP	ATTN STANLEY KAMINSKI 227 W MONROE ST STE 3400 CHICAGO, IL 60606	293	7/25/2006	\$2,468.38 Claimed Unsecured \$3,233.38 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259281
06-10977	Silicon Graphics, Inc.	DUCHARME, MCMILLEN & ASSOCIATES INC	RON RUMSCHLAG, CFO 6610 MUTUAL DRIVE FORT WAYNE, IN 46825	158	7/18/2006	\$30,000.00 Claimed Unsecured \$15,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258037
06-10977	Silicon Graphics, Inc.	DUDECK,JANELLE	PO BOX 416, 625 ONTARIO STREET DETOUR VILLAGE, MI 49725			\$8,158.76 Scheduled Priority		Paid by Agent	247001
06-10977	Silicon Graphics, Inc.	DUN & BRADSTREET, INC	C/O RECEIVABLE MANAGEMENT SERVICES PO BOX 5126 TIMONIUM, MD 21094	42	6/22/2006	\$23,070.00 Original Unsecured \$3,223.00 Claimed Unsecured \$3,223.00 Scheduled Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	245909
06-10977	Silicon Graphics, Inc.	DUPONT COMPANY	LANCASTER PIKE ROUTE 141 PO BOX 80022 BMP 22-1228 ATTN NATALIE DEJESSE WILMINGTON, DE 19805			\$894.86 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247318
06-10977	Silicon Graphics, Inc.	DURATECH INDUSTRIES	JUDY L WEDEKING, CONTROLLER 3216 COMMERCE ST LA CROSSE, WI 54603	121	7/18/2006	\$275.00 Claimed Unsecured \$275.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247319
06-10977	Silicon Graphics, Inc.	DVS DIGITAL VIDEO INC	ATTN: BUCKI GAGLE, OFFICE MANAGER 300 E MAGNOLIA BLVD STE 102 BURBANK, CA 91502	246	7/21/2006	\$1,100.00 Claimed Unsecured \$1,100.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247320
06-10977	Silicon Graphics, Inc.	DYNALYSIS	219 WALL ST PRINCETON, NJ 08540-1512	258	7/24/2006	Undetermined Claimed Unsecured	No Basis Indicated	Claim is unsigned No amount stated	259441
06-10977	Silicon Graphics, Inc.	E*TRADE	E*TRADE BUSINESS SOLUTIONS PO BOX 989032 WEST SACRAMENTO, CA 95798-9859			\$85.00 Scheduled Unsecured		First Distribution 12/06/2006	247321
06-10977	Silicon Graphics, Inc.	E.O. JOHNSON COMPANY, INC.	P.O. BOX 2290 MADISON, WI 53701-2290			\$1,741.81 Scheduled Unsecured		Paid by Agent	247322
06-10977	Silicon Graphics, Inc.	EATON ELECTRICAL INC.	C/O EATON CORPORATION ATTN S M SCAFARIA 1111 SUPERIOR AVE CLEVELAND, OH 44114	503	8/3/2006	\$1,212.25 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260402
06-10977	Silicon Graphics, Inc.	EATON POWER QUALITY CORP.	ATTN SM SCAFARIA C/O EATON CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114	368	7/31/2006	\$39,216.76 Claimed Unsecured	Goods/Services	Paid by Agent	259880
06-10977	Silicon Graphics, Inc.	EATON POWER QUALITY CORPORATIO	2727 KURTZ STREET SAN DIEGO, CA 92110			\$1,004.35 Scheduled Unsecured			247323
06-10977	Silicon Graphics, Inc.	EAU CLAIRE PRESS COMPANY	KEVIN D ZEHR, CREDIT MGR 701 SOUTH FARWELL ST EAU CLAIRE, WI 54701	119	7/18/2006	\$298.85 Claimed Unsecured \$298.85 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247325

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	EBB F PYE & ASSOCIATES	EBB F PYE & ASSOCIATES CORPORATION 18219 LONGMOOR DRIVE HOUSTON, TX 77084			\$1,466.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247326
06-10977	Silicon Graphics, Inc.	EBM-PAPST INC.	MICHAEL S WRONA ESQ HALLORAN & SAGE LLP 225 ASYLUM ST HARTFORD, CT 06103	196	7/19/2006	\$694,820.45 Claimed Unsecured \$691,368.95 Scheduled Unsecured	Goods/Services	Possibly duplicated by claim no. 226 First Distribution 12/06/2006Second Distribution 06/27/2007	258140
06-10977	Silicon Graphics, Inc.	EBM-PAPST INC.	MICHAEL S WRONA ESQ HALLORAN & SAGE LLP 225 ASYLUM ST HARTFORD, CT 06103	226	7/21/2006	\$694,820.45 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 196	258496
06-10977	Silicon Graphics, Inc.	ECOLAB PEST ELIMINATION	P.O. BOX 6007 GRAND FORKS, ND 58206-6007			\$756.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247329
06-10978	Silicon Graphics Federal, Inc.	EDS CORPORATION	PO BOX 848433 DALLAS, TX 75284-8433			\$21,012.75 Scheduled Unsecured			247330
06-10977	Silicon Graphics, Inc.	ELAN IT SERVICES GMBH	PHILIPP-REIS-STRABE 15 DIETZENBACH, DE D-63128, GERMANY	171	7/18/2006	\$2,958.96 Claimed Unsecured \$3,065.28 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247331
06-10977	Silicon Graphics, Inc.	ELECTRI-CORD MANUFACTURING COMPANY	312 EAST MAIN STREET WESTFIELD, PA 16950			\$11,718.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247332
06-10977	Silicon Graphics, Inc.	ELECTRO RENT CORPORATION	DAWNANN W SPITTLE, ASST MGR, FSO 6060 SEPULVEDA BLVD VAN NUYS, CA 91411-2512	168	7/18/2006	\$1,210.11 Claimed Unsecured \$1,473.82 Scheduled Unsecured	Goods/Services	Scheduled contingent First Distribution 12/06/2006Second Distribution 06/27/2007	258049
06-10977	Silicon Graphics, Inc.	ELECTRONIC DATA SYSTEMS	EDS CORPORATION PO BOX 951390 DALLAS, TX 75395-1390			\$830,032.06 Scheduled Unsecured			247334
06-10977	Silicon Graphics, Inc.	ELECTRONIC DATA SYSTEMS CORPORATION	EDS INFORMATION SERVICES LLC RISHELLE MCKOWN 5400 LEGACY DR H3-3A-05 PLANO, TX 75024	534	8/3/2006	\$941,732.06 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 601	260409
06-10977	Silicon Graphics, Inc.	ELECTRONIC DATA SYSTEMS CORPORATION	EDS INFORMATION SERVICES LLC RISHELLE MCKOWN 5400 LEGACY DR H3-3A-05 PLANO, TX 75024	791	10/10/2006	\$980,342.34 Claimed Unsecured	Goods/Services	Amends claim no. 601 Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	273305
06-10977	Silicon Graphics, Inc.	ELECTRONIC DATA SYSTEMS CORPORATION,	EDS INFORMATION SERVICES LLC RISHELLE MCKOWN 5400 LEGACY DR H3-3A-05 PLANO, TX 75024	601	8/4/2006	\$941,732.06 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 788, 1/9/2007. Possibly duplicated by claim no. 534 Amended by claim no. 791	260620
06-10977	Silicon Graphics, Inc.	ELLENSON, STEPHEN	2702 W PRINCETON AVE EAU CLAIRE, WI 54703	191	7/19/2006	\$8,957.31 Claimed Priority \$8,957.31 Scheduled Priority	Employee/Wages	Paid by Agent	247002
06-10977	Silicon Graphics, Inc.	ELLIS, GRANT	PO BOX 2947 PASO ROBLES, CA 93447	341	7/27/2006	\$7,475.00 Claimed Unsecured \$6,175.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259465
06-10978	Silicon Graphics Federal, Inc.	ELLMINATE USA, INC.	6301 NW 5TH WAY, SUITE 3600 FORT LAUDERDALE, FL 33309			\$1,400.00 Scheduled Unsecured		Paid by Agent	247335
06-10977	Silicon Graphics, Inc.	EMC	PO BOX 651388 CHARLOTTE, NC 28265-1355			\$237,340.21 Scheduled Unsecured			247336

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	EMC2 CORPORATION	C/O RECEIVABLE MANAGEMENT SERVICES ("RMS") ATTN: PHYLLIS A HAYES, RMS, AGENT FOR CREDITOR PO BOX 5126 TIMONIUM, MD 21094	376	8/1/2006	\$88,391.56 Claimed Administrative \$1,082,535.01 Claimed Unsecured \$1,120,927.41 Total Claimed	Goods/Services	Amended by claim no. 658 Claim filed out of balance	259934
06-10977	Silicon Graphics, Inc.	EMC2 CORPORATION	C/O RECEIVABLE MANAGEMENT SERVICES ("RMS") PO BOX 5126 TIMONIUM, MD 21094	658	8/7/2006	\$88,391.56 Claimed Priority \$1,082,535.01 Claimed Unsecured \$1,170,926.57 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Amends claim no. 376 Filed after bar date Paid by Agent	260968
06-10977	Silicon Graphics, Inc.	EMERGENCY MANAGEMENT SOLUTIONS	4627 CATALINA DR SAN JOSE, CA 95129	281	7/24/2006	\$10,685.00 Claimed Unsecured \$10,685.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247337
06-10977	Silicon Graphics, Inc.	EMPLOYMENT VERIFICATION RESOURCES INC	ATTN: JACQUELINE LONGNECKER 1005 TERMINAL WAY STE 294 RENO, NV 89502	350	7/28/2006	\$4,000.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259620
06-10977	Silicon Graphics, Inc.	EMPLOYMENT VERIFICATION RESOURCES INC	ATTN: JACQUELINE LONGNECKER 1135 TERMINAL WAY STE 110 RENO, NV 89502	351	7/28/2006	\$8,000.00 Claimed Unsecured \$8,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247339
06-10977	Silicon Graphics, Inc.	ENCO MANUFACTURING COMPANY, INC	PO BOX 357 FARMINGDALE, NY 11735	16	5/30/2006	\$355.06 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	245767
06-10981	Silicon Graphics World Trade Corporation	ENCORE FUND L.P.	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	567	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260588
06-10977	Silicon Graphics, Inc.	ENCORE FUND, L.P.	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	565	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260587
06-10978	Silicon Graphics Federal, Inc.	ENCORE FUND, L.P.	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	566	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260586
06-10977	Silicon Graphics, Inc.	ENGELBRETSON, CAROLE	540 FALL ST EAU CLAIRE, WI 54703	107	7/18/2006	\$5,184.00 Claimed Priority \$5,184.00 Scheduled Priority	Employee/Wages	Paid by Agent	247003
06-10977	Silicon Graphics, Inc.	ENTERPRISE STRATEGY GROUP, INC., THE	WILLIS P MASON, CFO 20 ASYLUM ST MILFORD, MA 01757	108	7/18/2006	\$7,500.00 Claimed Unsecured \$7,500.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247341
06-10977	Silicon Graphics, Inc.	ENVIRONMENTAL & OCCUPATIONAL RISK MGT	EORM, INC PO BOX 49099 SAN JOSE, CA 95161-9099			\$84,956.50 Scheduled Unsecured			247342
06-10977	Silicon Graphics, Inc.	ENVIRONMENTAL & OCCUPATIONAL RISK MGT INC	PAUL D JOHNSON, CFO 283 EAST JAVA DRIVE SUNNYVALE, CA 94089	497	8/3/2006	\$93,692.50 Claimed Unsecured	Goods/Services	Paid by Agent	260393

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	ENVIRONMENTAL HEALTH & SAFETY INC	1903 PINEHURST AVE SAINT PAUL, MN 55116	248	7/21/2006	\$26,643.45 Claimed Unsecured \$26,643.45 Scheduled Unsecured	Goods/Services	Paid by Agent	247343
06-10977	Silicon Graphics, Inc.	EPOKA GROUP A/S	HJULMAGERVEJ 21 PANDRUP, DK-9490 DENMARK Noticing: ATTN GARY T HOLTZER WEIL GOTSHAL & MANGES LLP 767 FIFTH AVE NEW YORK, NY 10153-0119	796	8/30/2006	\$4,400.00 Original Priority \$4,400.00 Claimed Unsecured \$4,400.00 Total Claimed	Goods/Services	Docket no. 788, 1/9/2007. Filed after bar date Claim filed out of balance Second Distribution 06/27/2007	273359
06-10978	Silicon Graphics Federal, Inc.	EQUITY TRUST CO. Fully transferred on 7/29/2006 12:00:00 AM from: OFFICE PRIDE	EQUITY TRUST CO. CUSTODIAN FBO BENJAMIN D. TARVER IRA C/O BENJAMIN TARVER 11152 WESTHEIMER ROAD #796 HOUSTON, TX 77042			\$251.36 Scheduled Unsecured		Docket no. 419, 7/29/2006. Paid by Agent	261830
06-10978	Silicon Graphics Federal, Inc.	EQUITY TRUST CO. Fully transferred on 7/29/2006 12:00:00 AM from: SHRED-IT - DC METRO AREA	EQUITY TRUST CO. CUSTODIAN FBO BENJAMIN D. TARVER IRA C/O BENJAMIN TARVER 11152 WESTHEIMER ROAD #796 HOUSTON, TX 77042			\$70.00 Scheduled Unsecured		Docket no. 418, 7/29/2006. Paid by Agent	261807
06-10977	Silicon Graphics, Inc.	ERICSSON INC.	JAMES MEINERT ESQ 3000 MARCONI DR WARRENDALE, PA 15086-7502	610	8/4/2006	\$14,967.32 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	260622
06-10977	Silicon Graphics, Inc.	ERNST & YOUNG PRODUCT SALES	1559 SUPERIOR AVENUE CLEVELAND, OH 44114			\$1,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247344
06-10977	Silicon Graphics, Inc.	ESTATE OF ROBERT F ZICARELLI	18541 HORSESHOE BEND RIO VERDE, AZ 85263			\$20,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247345
06-10977	Silicon Graphics, Inc.	ESTES, GREG	18757 ASPESI DR SARATOGA, CA 95070	445	8/2/2006	\$10,000.00 Claimed Priority \$105,041.45 Claimed Unsecured \$104,438.46 Scheduled Unsecured \$115,041.45 Total Claimed	Employee/Wages	Possible duplicate of claim no. 457 CLAIM AMOUNT IS AMBIGUOUS. BOX 4 LISTS UNSECURED NON-PRIORITY AMOUNT AS \$105,041.45; BOX 6 LISTS \$104,438.46	247346
06-10977	Silicon Graphics, Inc.	ESTES, GREG	18757 ASPESI DR SARATOGA, CA 95070	446	8/2/2006	\$10,000.00 Claimed Priority \$105,041.45 Claimed Unsecured \$10,000.00 Scheduled Priority \$115,041.45 Total Claimed	Employee/Wages	Possible duplicate of claim no. 457	247004
06-10977	Silicon Graphics, Inc.	ESTES, GREG	18757 ASPESI DR SARATOGA, CA 95070	457	8/2/2006	\$10,000.00 Claimed Priority \$105,041.45 Claimed Unsecured \$602.99 Scheduled Unsecured \$115,041.45 Total Claimed	Employee/Wages	Scheduled contingent Possibly duplicated by claim no.s 445, 446 Paid by Agent	247347
06-10978	Silicon Graphics Federal, Inc.	ETNUS INC	ATTN: ADAM SCHAUER, VP FINANCE 24 PRIME PARKWAY NATICK, MA 1760	616	8/4/2006	\$5,990.00 Claimed Unsecured \$6,660.00 Scheduled Unsecured	Goods/Services	Paid by Agent	247348
06-10977	Silicon Graphics, Inc.	EUFROSINO SL	CALLE E PARCELA 8 CIM VALLES SANTA PERPETUA DE MOGUDA BARCELONA, 8130			\$1,948.26 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247349
06-10977	Silicon Graphics, Inc.	EVALUATOR GROUP, INC	ATTN: CHARLES A STANDERFER, CFO 7720 E BELLEVUE AVE STE 210 ENGLEWOOD, CO 80111-2614	78	7/12/2006	\$40,000.00 Claimed Unsecured \$31,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247350
06-10977	Silicon Graphics, Inc.	EVERGREEN DATA SYSTEMS INC	SONIA FERNANDEZ, CONTROLLER 1871 THE ALAMEDA SUITE 300 SAN JOSE, CA 95126	140	7/18/2006	\$251.81 Claimed Unsecured \$251.81 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247351

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	EXPERT NETWORK CONSULTANTS	ATTN: JOHN C BREWER 2290 N POINT ST # 201 SAN FRANCISCO, CA 94123	295	7/25/2006	\$58,697.35 Claimed Unsecured \$58,697.35 Scheduled Unsecured	Goods/Services	Paid by Agent	247352
06-10977	Silicon Graphics, Inc.	EXPRESS PERSONNEL SERVICES	P.O. BOX 730039 DALLAS, TX 75373-0039			\$9,420.73 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247353
06-10977	Silicon Graphics, Inc.	EXTRON ELECTRONICS	R ERICKSON, CREDIT MGR 1230 S LEWIS STREET ANAHEIM, CA 92805	141	7/18/2006	\$6,803.00 Original Unsecured \$596.47 Claimed Administrative \$0.00 Claimed Unsecured \$596.47 Scheduled Unsecured \$596.47 Total Claimed	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. Paid by Agent	258000
06-10977	Silicon Graphics, Inc.	FABIA,JOHN	2409 ANITA CT TRACY, CA 95304			\$4,765.38 Scheduled Priority		Paid by Agent	247005
06-10977	Silicon Graphics, Inc.	FACTOR ONE INC	ANNE CAWOOD, VICE PRES. PO BOX 1772 SAN LEANDRO, CA 94577	334	7/27/2006	\$1,463.68 Claimed Unsecured \$1,463.68 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247355
06-10977	Silicon Graphics, Inc.	FAKESPACE SYSTEMS	FAKESPACE SYSTEMS USA INC 39650 ORCHARD HILL PLACE NOVI, MI 48375			\$3,535.13 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247356
06-10977	Silicon Graphics, Inc.	FALLER, THOMAS	256 PHEASANT RIDGE NEWNAN, GA 30265	430	8/2/2006	\$6,469.61 Claimed Priority	Employee/Wages	Paid by Agent	260265
06-10977	Silicon Graphics, Inc.	FALLER,THOMAS	200 WESTPARK DRIVE PEACHTREE CITY, GA 30269			\$6,469.62 Scheduled Priority			247006
06-10977	Silicon Graphics, Inc.	FAYETTE COUNTY TAX COMMISSIONER	PO BOX 70 FAYETTEVILLE, GA 30214-0070	742	9/6/2006	\$1,110.41 Claimed Priority \$0.00 Scheduled Priority	Tax	Scheduled contingent, unliquidated Paid by Agent	246622
06-10977	Silicon Graphics, Inc.	FEA INFORMATION	FEA INFORMATION INC 7350 LAS POSITAS ROAD LIVRMORE, CA 94550			\$2,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247357
06-10977	Silicon Graphics, Inc.	FED CENTRIC TECHNOLOGIES	ATTN GERALD KOLOSVARY 4908 JAMESTOWN RD BETHESDA, MD 20816	89	7/14/2006	\$16,664.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	257538
06-10978	Silicon Graphics Federal, Inc.	FED CENTRIC TECHNOLOGIES LLC	ATTN GERALD KOLOSVARY 4908 JAMESTOWN RD BETHESDA, MD 20816	90	7/14/2006	\$60,000.00 Claimed Unsecured \$60,000.00 Scheduled Unsecured	Goods/Services	Paid by Agent	247358
06-10977	Silicon Graphics, Inc.	FEDCO ELECTRONICS INC.	P O BOX 1403 FOND DU LAC, WI 54936-1403	257	7/24/2006	\$191.18 Claimed Unsecured \$191.18 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247359
06-10977	Silicon Graphics, Inc.	FEDERAL AVIATION ADMINISTRATION, AMZ-110	PO BOX 25710 OKLAHOMA CITY, OK 73125			\$2,579.04 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247360
06-10977	Silicon Graphics, Inc.	FEDERAL EXPRESS CORPORATION	ATTN REVENUE RECOVERY/BANKRUPTCY 2005 CORPORATE AVE 2ND FL MEMPHIS, TN 38132	9	5/25/2006	\$38,876.64 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	245761
06-10977	Silicon Graphics, Inc.	FEDEX FREIGHT	DELIVERY CODE 2259 PO BOX 840 HARRISON, AR 72602-0840	66	7/5/2006	\$247.10 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	255162
06-10977	Silicon Graphics, Inc.	FEDEX KINKO'S BUSINESS STATION	PO BOX 849801 DALLAS, TX 75284-9801			\$1,307.27 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247361
06-10977	Silicon Graphics, Inc.	FERRARI OTTOBONI	333 WEST SANTA CLARA STREET SUITE 700 SAN JOSE, CA 95113			\$6,968.27 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247362

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	FIDELITY BUILDING SERVICES INC	7888 - 12TH AVENUE SOUTH BLOOMINGTON, MN 55425			\$9,256.65 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247363
06-10977	Silicon Graphics, Inc.	FILTRA TECH SYSTEMS INC	EB 141 P.O. BOX 1691 MINNEAPOLIS, MN 55480-691			\$265.32 Scheduled Unsecured		First Distribution 12/06/2006	247364
06-10977	Silicon Graphics, Inc.	FIRST CHOICE SERVICES	P. O. BOX 2211 DOWNEY, CA 90242-0211			\$17.01 Scheduled Unsecured		First Distribution 12/06/2006	247365
06-10977	Silicon Graphics, Inc.	FIRST RESPONSE TRAINING INC	WAYNE D SCHNEIDER 9670 JONATHAN LANE EDEN PRAIRIE, MN 55347	136	7/18/2006	\$750.00 Claimed Unsecured \$750.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247366
06-10977	Silicon Graphics, Inc.	FIRST SUPPLY MADISON	P.O. BOX 8124 MADISON, WI 53708-8124			\$1,082.92 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247367
06-10977	Silicon Graphics, Inc.	FISHER, DIXIE	74+ BROADWAY LOS GATOS, CA 95030	328	7/27/2006	\$6,375.00 Claimed Priority \$6,375.00 Scheduled Priority	Employee/Wages	Paid by Agent	247007
06-10977	Silicon Graphics, Inc.	FITZPATRICK, SCOTT	330 DAISY DRIVE SAN JOSE, CA 95123			\$4,384.62 Scheduled Priority		Paid by Agent	247008
06-10978	Silicon Graphics Federal, Inc.	FLEET BUSINESS CREDIT LLC,	NOW KNOWN AS BAL GLOBAL FINANCE LLC ATTN GLOBAL VENDOR FINANCE LEGAL DEPT 231 S LASALLE STREET, 16TH FL MAILSTOP M/S IL1-231-16-58 CHICAGO, IL 60604	591	8/3/2006	\$4,661,487.55 Claimed Secured	Goods/Services	Claimed contingent, unliquidated	260611
06-10977	Silicon Graphics, Inc.	FLEET BUSINESS CREDIT LLC,	NOW KNOWN AS BAL GLOBAL FINANCE LLC ATTN GLOBAL VENDOR FINANCE LEGAL DEPT 231 S LASALLE STREET, 16TH FL MAILSTOP M/S IL1-231-16-58 CHICAGO, IL 60604	593	8/3/2006	\$4,661,487.55 Claimed Secured	Goods/Services	This claim has been expunged. Docket no. 788, 1/9/2007. Claimed contingent, unliquidated	260612
06-10977	Silicon Graphics, Inc.	FLEET FUELING	WRIGHT EXPRESS P.O. BOX 6293 CAROL STREAM, IL 60197-6293			\$612.10 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247369
06-10977	Silicon Graphics, Inc.	FLORIDA DEPARTMENT OF FINANCIAL SERVICES	BUREAU OF UNCLAIMED PROPERTY 200 E. GAINES STREET, LARSON BUILDING TALLAHASSEE, FL 32399			\$15,804.18 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247370
06-10977	Silicon Graphics, Inc.	FLYNN, CHARLENE	430 MARIPOSA AVENUE MOUNTAIN VIEW, CA 94041			\$10,000.00 Scheduled Priority		Paid by Agent	247009
06-10977	Silicon Graphics, Inc.	FLYNN, CHARLENE	430 MARIPOSA AVENUE MOUNTAIN VIEW, CA 94041			\$615.38 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247371
06-10977	Silicon Graphics, Inc.	FMAX TECHNOLOGIES	15752 VENTURE LN EDEN PRAIRIE, MN 55344-5729			\$42,997.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247372
06-10978	Silicon Graphics Federal, Inc.	FOUNDRY NETWORKS	FOUNDRY NETWORKS INC PO BOX 649100 SAN JOSE, CA 95164-9100			\$885.25 Scheduled Unsecured		Paid by Agent	247373
06-10977	Silicon Graphics, Inc.	FOX VALLEY METROLOGY	FOX VALLEY METROLOGY LTD 3125 MEDALIST DRIVE OSHKOSH, WI 54902			\$3,999.66 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247374
06-10977	Silicon Graphics, Inc.	FRAGOMEN, DEL REY & BERNSEN	FRAGOMEN, DEL REY, BERNSEN & LOEWY PC 3945 FREEDOM CIRCLE SUITE 300 SANTA CLARA, CA 95054			\$20,792.40 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247375

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	FRANCHISE SOUTH LLC	SIDNEY W ATCHESON 340 OAK RIDGE LN TITUS, AL 36080	152	7/18/2006	\$37,838.71 Claimed Unsecured \$37,838.71 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247376
06-10977	Silicon Graphics, Inc.	FREELANCE COMMUNICATIONS	Attn: Stephanie Jordan 42 College Park Davis, CA 95616			\$7,480.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247377
06-10977	Silicon Graphics, Inc.	FUEL SERVICE, INC.	337 E. PARK AVENUE P.O. BOX 121 CHIPPEWA FALLS, WI 54729-0121			\$187.85 Scheduled Unsecured		First Distribution 12/06/2006	247378
06-10977	Silicon Graphics, Inc.	FUJIKURA AMERICA, INC.	ATTN FIDES PACHECO 301 OAKMEAD VILLAGE DR SANTA CLARA, CA 95051	207	7/17/2006	\$9,303.20 Claimed Unsecured \$9,303.20 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258443
06-10977	Silicon Graphics, Inc.	FUZZY SHARP TECHNOLOGIES INCORPORATED	723 S CASINO CENTER BLVD LAS VEGAS, NV 89101-6716 Noticing: C/O DAVID FINK ESQ 7519 APACHE PLUME HOUSTON, TX 77071	193	7/19/2006	\$150,000.00 Claimed Unsecured \$150,000.00 Scheduled Unsecured	Executory Contracts	First Distribution 12/06/2006Second Distribution 06/27/2007	247381
06-10978	Silicon Graphics Federal, Inc.	GALL, DANIEL	3554 TOMS RD BARBOURSVILLE, VA 22923-2541			\$828.59 Scheduled Priority		Paid by Agent	247066
06-10977	Silicon Graphics, Inc.	GAP INC, THE	900 CHERRY AVENUE SAN BRUNO, CA 94066			\$6,965.89 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247382
06-10977	Silicon Graphics, Inc.	GARBERS ELECTRIC MOTOR REPAIR	1975 OLSON DRIVE CHIPPEWA FALLS, WI 54729			\$1,306.99 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247383
06-10977	Silicon Graphics, Inc.	GARTNER	GARTNER INC PO BOX 911319 DALLAS, TX 75391-1319			\$20,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247384
06-10978	Silicon Graphics Federal, Inc.	GB, LLC	C/O GROSVENOR INTERNATIONAL (ATLANTIC) LTD 1701 PENNSYLVANIA AVE., N.W., SUITE 1050, ATTN: ASSET MGR. WASHINGTON, DC 20006			\$14,122.55 Scheduled Unsecured		Paid by Agent	247385
06-10977	Silicon Graphics, Inc.	GE CAPITAL MODULAR SPACE	BETH IBACH 530 E SWEDES FORD RD WAYNE, PA 19087	164	7/18/2006	\$1,102.55 Claimed Unsecured	Equipment	This claim has been expunged. Docket no. 750, 12/1/2006.	258051
06-10977	Silicon Graphics, Inc.	GELLER, CHARLOTTE	978 STRATFORD RD MENDOTA HEIGHTS, MN 55118	270	7/24/2006	\$10,000.00 Original Priority \$298.12 Original Unsecured \$8,584.64 Claimed Priority \$0.00 Claimed Unsecured \$8,584.64 Total Claimed	Employee/Wages	Docket no. 750, 12/1/2006.	259443
06-10978	Silicon Graphics Federal, Inc.	GENERAL DYNAMICS	GENERAL DYNAMICS GOV SYSTEMS CORP 15000 CONFERENCE CENTER DRIVE CHANTILLY, VA 20151-3828			\$32,562.84 Scheduled Unsecured		Paid by Agent	247386
06-10977	Silicon Graphics, Inc.	GENERAL ELECTRIC COMPANY	ATTN SAL PRATICO COM 2A9E 1 RESEARCH CIRCLE NISKAYUNA, NY 12309			\$24,392.45 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247387
06-10977	Silicon Graphics, Inc.	GENSLER	PO BOX 848279 DALLAS, TX 75284-8279			\$1,926.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247388
06-10977	Silicon Graphics, Inc.	GEORGIA DEPARTMENT OF REVENUE	UNCLAIMED PROPERTY SECTION 4245 INTERNATIONAL PARKWAY SUITE A HAPEVILLE, GA 30354			\$1,729.56 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247389

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	GEORGIA, DEPARTMENT OF REVENUE	ATTN: ACIE MCGHEE COMPLIANCE DIV-BANKRUPTCY SECT PO BOX 161108 ATLANTA, GA 30321-1108	233	7/21/2006	\$2,002.99 Claimed Priority \$138.52 Claimed Unsecured \$2,141.51 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	258514
06-10977	Silicon Graphics, Inc.	GIGATEST LABS	PO BOX 1927 CUPERTINO, CA 95015 Noticing: GTL CORP., DBA GIGATEST LABS ATTN: DOYLE SOUNDERS, VP OPERATIONS 760 PALOMAR AVENUE SUNNYVALE, CA 94085	284	7/24/2006	\$10,446.00 Claimed Unsecured \$10,446.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247391
06-10977	Silicon Graphics, Inc.	GILMORE GLOBAL LOGISTICS INC	120 HERZBERG RD KANATA, ON K2K 3B7 CANADA	294	7/25/2006	\$13,415.11 Claimed Unsecured \$13,415.11 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247392
06-10977	Silicon Graphics, Inc.	GLOBAL EXCHANGE SERVICES	100 EDISON PARK DR GAITHERSBURG, MD 20878	745	9/6/2006	\$14,060.14 Claimed Unsecured \$15,107.00 Scheduled Unsecured	Goods/Services	Schedule AmendmentDocket #500 8/25/2006	247393
06-10977	Silicon Graphics, Inc.	GLOBAL NETOPTEX INC	ROBERT FEURER, CFO 100 PARK CENTER PLAZA SUITE 365 THIRD FL SAN JOSE, CA 95113	169	7/18/2006	\$52,000.00 Claimed Unsecured \$52,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258056
06-10977	Silicon Graphics, Inc.	GMAC GLOBAL RELOCATION SERVICES	13713 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693			\$89,963.15 Scheduled Unsecured			247395
06-10977	Silicon Graphics, Inc.	GMAC GLOBAL RELOCATION SERVICES INC	ATTN KATHLEEN T KNEIS ASSOCIATE COUNSEL 465 SOUTH ST, STE 202 MORRISTOWN, NJ 07960	509	8/3/2006	\$92,606.92 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260400
06-10977	Silicon Graphics, Inc.	GOEMAN, BEN	6588 188TH ST CHIPPEWA FALLS, WI 54729	413	8/2/2006	\$9,634.62 Claimed Priority \$9,634.62 Scheduled Priority	Employee/Wages	Paid by Agent	247010
06-10977	Silicon Graphics, Inc.	GOLDEN STATE UTILITY	JEFFREY SCHMIDT, PRESIDENT PO BOX 2968 TURLOCK, CA 95381	154	7/18/2006	\$6,500.00 Claimed Unsecured	Utilities	First Distribution 12/06/2006Second Distribution 06/27/2007	258035
06-10977	Silicon Graphics, Inc.	GOMO, STEVEN J.	18955 OJAI DR LOS GATOS, CA 95030	811	10/25/2006	\$83,853.05 Claimed Unsecured	Employee/Wages	Filed after bar date Paid by Agent	273546
06-10977	Silicon Graphics, Inc.	GONZALES, DELORES	533 SHAWNEE LN SAN JOSE, CA 95123	527	8/3/2006	Undetermined Claimed Priority	Employee/Wages	This claim has been expunged. Docket no. 750, 12/1/2006. Amended by claim no. 761 No amount stated	260405
06-10977	Silicon Graphics, Inc.	GONZALES, DELORES	533 SHAWNEE LN SAN JOSE, CA 95123	761	9/11/2006	\$7,220.77 Claimed Priority	Employee/Wages	Amends claim no. 527 Filed after bar date Paid by Agent	269908
06-10977	Silicon Graphics, Inc.	GONZALES,DEE	533 SHAWNEE LANE SAN JOSE, CA 95123			\$7,220.77 Scheduled Priority			247011
06-10977	Silicon Graphics, Inc.	GORDY'S TRUE VALUE DOWNTOWN	111 W. COLUMBIA STREET CHIPPEWA FALLS, WI 54729			\$286.42 Scheduled Unsecured		First Distribution 12/06/2006	247397
06-10977	Silicon Graphics, Inc.	GRAINGER	DEPT # 340 - 853747368 PALATINE, IL 60038-001			\$315.71 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247398
06-10977	Silicon Graphics, Inc.	GRAINGER	DEPT # 340 - 853747368 PALATINE, IL 60038-001			\$170.59 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247399
06-10977	Silicon Graphics, Inc.	GRAND OAK OFFICE VII LLC	ATTN GREGORY S MILLER 860 BLUE GENTIAN RD STE 175 EAGAN, MN 55121	322	7/26/2006	\$25,369.59 Claimed Secured \$34,486.94 Scheduled Unsecured	Real Estate/Real Property		247400
06-10977	Silicon Graphics, Inc.	GRAPHIQUE COMMUNICATIONS DESIGN	5111 EAST CALAVAR DRIVE SCOTTSDALE, AZ 85254			\$67,031.25 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247402

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	GRASSL, LOIS	2943 WELLINGTON DR E EAU CLAIRE, WI 54703	338	7/27/2006	\$5,912.00 Claimed Priority \$5,912.65 Scheduled Priority	Employee/Wages	Paid by Agent	247012
06-10977	Silicon Graphics, Inc.	GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP.	AS ATTNYS FOR CHRISTIE DIGITAL SYSTEMS USA ATTN WILLIAM M WALKER ESQ 1900 AVE OF THE STARS 21ST FL LOS ANGELES, CA 90067	179	7/18/2006	\$849,596.00 Claimed Unsecured \$678,700.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258091
06-10977	Silicon Graphics, Inc.	GREENBERG TURNER	ATTN: DAVID TURNER, PARTNER 401 BAY ST STE 3000 TORONTO, ON M5H 2Y4 CANADA	382	8/1/2006	\$3,846.96 Original Unsecured \$3,460.42 Claimed Unsecured	Goods/Services	Docket no. 788, 1/9/2007. Claimed unliquidated Second Distribution 06/27/2007 Claim amount is in foreign currency	259951
06-10977	Silicon Graphics, Inc.	GRELANDER, GEORGE H.	4173 NORMA AVE ARDEN HILLS, MN 55112-1999	215	7/21/2006	\$40,000.00 Claimed Unsecured	Employee/Wages		258459
06-10978	Silicon Graphics Federal, Inc.	GTSI	GTSI CORPORATION 3901 STONECROFT BOULEVARD CHANTILLY, VA 20151			\$32,365.59 Scheduled Unsecured		Paid by Agent	247404
06-10977	Silicon Graphics, Inc.	GUPTE, SANDEEP	4463 LAGOON CT UNION CITY, CA 94587	239	7/21/2006	\$5,711.54 Claimed Priority \$5,711.54 Scheduled Priority	Employee/Wages	Paid by Agent	247013
06-10977	Silicon Graphics, Inc.	GYLLING, GEMMA	1914 SEAL WAY DB, CA 94514	676	8/7/2006	\$7,506.00 Claimed Secured Undetermined Claimed Priority	Shareholder (Common Stock)	Filed after bar date	260995
06-10977	Silicon Graphics, Inc.	GYRO GROUP, INC.	30 MAIDEN LN STE 500 SAN FRANCISCO, CA 94108 Noticing: L PETER RYAN, ESQ MBV LAW LLP 855 FRONT ST SAN FRANCISCO, CA 94111	227	7/21/2006	\$727,418.82 Claimed Unsecured \$754,318.82 Scheduled Unsecured	Goods/Services	Possibly duplicated by claim no.s 286, 287 First Distribution 12/06/2006Second Distribution 06/27/2007	258503
06-10977	Silicon Graphics, Inc.	GYRO INTERNATIONAL	30 MAIDEN LN STE 500 SAN FRANCISCO, CA 94108	288	7/24/2006	\$727,418.82 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 286	259458
06-10977	Silicon Graphics, Inc.	GYROGROUP	30 MAIDEN LN STE 500 SAN FRANCISCO, CA 94108	286		\$727,418.82 Claimed Unsecured	Goods/Services	Possibly duplicated by claim no. 288 Possible duplicate of claim no. 227	247406
06-10977	Silicon Graphics, Inc.	GYROGROUP	ATTN HANNA ALEXANDERSSON, ACCOUNT DIRECTOR 30 MAIDEN LN, SUITE 500 STE 500 SAN FRANCISCO, CA 94108	287	7/24/2006	\$727,418.82 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 227	259459
06-10977	Silicon Graphics, Inc.	H & M LIMOUSINE SERVICE INC	ANTHONY J BATTAGLIA, GENERAL MGR PO BOX 410 WEST DUNDEE, IL 60118	166	7/18/2006	\$348.20 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	258042
06-10977	Silicon Graphics, Inc.	H.M. CRAGG CO.	7674 WASHINGTON AVENUE SOUTH EDEN PRAIRIE, MN 55344			\$1,193.48 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247407
06-10978	Silicon Graphics Federal, Inc.	HAHN, BRIAN	2017 TRAPPE CHURCH ROAD DARLINGTON, MD 21034			\$3,544.44 Scheduled Priority		Paid by Agent	247068
06-10977	Silicon Graphics, Inc.	HALFEN,MARIE	19130 72ND AVENUE CHIPPEWA FALLS, WI 54729			\$4,029.23 Scheduled Priority		Paid by Agent	247014
06-10977	Silicon Graphics, Inc.	HAND IN HAND CONSULTANTS INC/STILLWATER	CATHY MISHEK, OWNER 1019 W WILLARD ST STILLWATER, MN 55082	615	8/4/2006	\$8,337.50 Claimed Unsecured \$6,785.00 Scheduled Unsecured	Goods/Services	Possible duplicate of claim no. 614	247408
06-10977	Silicon Graphics, Inc.	HAND IN HAND CONSULTANTS/STILLWATER	CATHY MISHEK OTR, CHT 1019 W WILLARD ST STILLWATER, MN 55082	614	8/4/2006	\$8,337.50 Claimed Unsecured	Goods/Services	Possibly duplicated by claim no. 615 Paid by Agent	260627
06-10977	Silicon Graphics, Inc.	HANE,JEFF	917 APRICOT AVE APT C CAMPBELL, CA 95008-3239			\$2,289.23 Scheduled Priority		Paid by Agent	247015
06-10977	Silicon Graphics, Inc.	HANNAH TECHNOLOGIES	231 COVINGTON RD LOS ALTOS, CA 94024			\$35,400.00 Scheduled Unsecured		Paid by AgentSecond Distribution 06/27/2007	247409

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	HARBOR CAPITAL GROUP TRUST FOR DEFINED BENEFIT PLANS	HARBOR CAPITAL ADVISORS INC ATTN LINDA MOLEND ONE SEAGATE 14TH FL TOLEDO, OH 43604	672	8/7/2006	\$259.26 Claimed Unsecured	Shareholder (Common Stock)	Filed after bar date	260992
06-10977	Silicon Graphics, Inc.	HARRIS COUNTY/CITY OF HOUSTON	JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064 Distribution: P.O. BOX 3064 HOUSTON, TX 77253-3064	208	5/26/2006	\$3,276.25 Claimed Secured	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Claimed unliquidated Plus interest	258444
06-10977	Silicon Graphics, Inc.	HARRIS,KIM	208 MARTINVALE LN SAN JOSE, CA 95119-1837			\$1,577.08 Scheduled Priority		Paid by Agent	247016
06-10977	Silicon Graphics, Inc.	HARTFORD FIRE INSURANCE COMPANY AS ASSIGNEE OF	HARTFORD SPECIALTY COMPANY C/O HARTFORD FIRE INSURANCE COMPANY BANRUPTCY UNIT T-1-55 HARTFORD PLZ HARTFORD, CT 06115	64	7/5/2006	\$77,386.00 Claimed Unsecured	Insurance Providers	Possibly duplicated by claim no. 80 Second Distribution 06/27/2007	255164
06-10977	Silicon Graphics, Inc.	HARTFORD FIRE INSURANCE COMPANY AS ASSIGNEE OF	HARTFORD SPECIALTY COMPANY C/O HARTFORD FIRE INSURANCE COMPANY BANKRUPTCY UNIT T-1-55 HARTFORD PLAZA HARTFORD, CT 06115	80	7/12/2006	\$77,386.00 Claimed Unsecured	Insurance Providers	Possible duplicate of claim no. 64	257419
06-10978	Silicon Graphics Federal, Inc.	HARWOOD INTERNATIONAL CORPORATION	100 NORTHSHORE OFFICE PARK CHATTANOOGA, TN 37343	695	8/11/2006	\$32,700.00 Claimed Unsecured \$32,700.00 Scheduled Unsecured	Goods/Services	Filed after bar date Paid by Agent	247410
06-10977	Silicon Graphics, Inc.	HAUSCH,JEFFREY	741 SUNSHINE DRIVE LOS ALTOS, CA 94024			\$12,218.06 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247411
06-10977	Silicon Graphics, Inc.	HAUSCH,JEFFREY	741 SUNSHINE DRIVE LOS ALTOS, CA 94024			\$10,000.00 Scheduled Priority		Paid by Agent	247017
06-10977	Silicon Graphics, Inc.	HAWG WILD ENTERPRISES	HAWG WILD ENTERPRISES INC 800 WISCONSIN STREET BUILDING 13 SUITE 210 EAU CLAIRE, WI 54703			\$1,456.42 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247412
06-10977	Silicon Graphics, Inc.	HCL AMERICA, INC	HCL TECHNOLOGIS AMERICA INC 330 POTRERO AVENUE SUNNYVALE, CA 94085-4113			\$35,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247413
06-10978	Silicon Graphics Federal, Inc.	HCS	C/O CHARLES W HAYES PRINCIPAL HCS 6315 WILSON LANE BETHESDA, MD 20817	213	7/21/2006	\$4,500.00 Original Priority \$0.00 Claimed Priority \$4,500.00 Claimed Unsecured \$4,722.48 Scheduled Unsecured \$4,500.00 Total Claimed	Goods/Services	Docket no. 750, 12/1/2006.	247414
06-10977	Silicon Graphics, Inc.	HEATSCAPE.COM INC.	ATTN: DR ALI MIRA, PRESIDENT 318 DIGITAL DR MORGAN HILL, CA 95037	76	7/6/2006	\$37,560.00 Claimed Unsecured \$37,560.00 Scheduled Unsecured	Goods/Services	Possibly duplicated by claim no. 204 First Distribution 12/06/2006Second Distribution 06/27/2007	255706
06-10977	Silicon Graphics, Inc.	HEATSCAPE.COM INC.	ATTN: DR ALI MIRA, PRESIDENT 318 DIGITAL DR MORGAN HILL, CA 95037	204	7/6/2006	\$37,560.00 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 76	258434
06-10977	Silicon Graphics, Inc.	HEIDELBERG, USA	1000 GUTENBERG DR KENNESAW, GA 40144	17	5/30/2006	\$2,289.98 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	245768
06-10977	Silicon Graphics, Inc.	HENDERSON, BILL	10 RATCLIFFE PL NEWPORT NEWS, VA 23606-1130			\$149.00 Scheduled Priority		Paid by Agent	246968

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	HEPNER, THERESA A.	260 HOOD CT BATLETT, IL 60103	732	8/18/2006	Undetermined Claimed Unsecured	Shareholder (Common Stock)	This claim has been expunged. Docket no. 750, 12/1/2006. Filed after bar date	269555
06-10977	Silicon Graphics, Inc.	HEROLD PRECISION METALS LLC	1370 HAMMOND RD WHITE BEAR TOWNSHIP, MN 55110	192	7/19/2006	\$93,730.51 Claimed Unsecured \$93,730.51 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247416
06-10977	Silicon Graphics, Inc.	HERTZ CORPORATION, THE	ATTN COMMERCIAL BILLING PO BOX 25485 OKLAHOMA CITY, OK 73125	52	6/28/2006	\$539.60 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	245923
06-10977	Silicon Graphics, Inc.	HEWLETT PACKARD COMPANY	ATTN K HIGMAN 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	296	7/26/2006	\$118,575.63 Claimed Unsecured \$120,581.00 Scheduled Unsecured	Multiple Basis Indicated	Claimed unliquidated Paid by AgentSecond Distribution 06/27/2007	259284
06-10977	Silicon Graphics, Inc.	HITACHI DATA SYSTEMS CREDIT	HITACHI DATA SYSTEMS CREDIT CORPORATION PO BOX 99257 CHICAGO, IL 60693			\$41,562.68 Scheduled Unsecured			247418
06-10977	Silicon Graphics, Inc.	HITACHI DATA SYSTEMS CREDIT CORP.	ATTN SANDRA LECONTE MS 34 - 42 750 CENTRAL EXPY SANTA CLARA, CA 95050	379	8/1/2006	Undetermined Claimed Secured \$29,344.68 Claimed Unsecured	Equipment	Claimed unliquidated Second Distribution 06/27/2007 Claim amount is estimated Claim is unsigned	259991
06-10977	Silicon Graphics, Inc.	HITACHI DATA SYSTEMS, CORP.	ATTN SANDRA LECONTE - MS 34 - 42 750 CENTRAL EXPY SANTA CLARA, CA 95050	377	8/1/2006	\$4,466.00 Claimed Unsecured	Goods/Services	Claimed unliquidated Second Distribution 06/27/2007 Claim amount is estimated Claim is unsigned	259978
06-10977	Silicon Graphics, Inc.	HOLLYWOOD POST ALLIANCE	Attn: Eileen 846 S. Broadway, Suite #601 LOS ANGELES, CA 90014			\$5,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247419
06-10978	Silicon Graphics Federal, Inc.	HONCAD CORPORATION	1000 BISHOP ST STE 500 HONOLULU, HI 96813	330	7/27/2006	\$67,017.91 Claimed Unsecured \$43,924.23 Scheduled Unsecured	Goods/Services	Paid by Agent	247420
06-10977	Silicon Graphics, Inc.	HOOKS, WILLIE C.	3758 HAMILTON WAY EMERALD HILLS, CA 94062-407	403	8/2/2006	\$68,609.52 Original Priority \$0.00 Claimed Priority \$68,609.52 Claimed Unsecured \$68,609.52 Scheduled Unsecured \$68,609.52 Total Claimed	Employee/Wages	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Scheduled contingent Paid by Agent	247421
06-10977	Silicon Graphics, Inc.	HORIZON TECHNOLOGY LLC	1 RANCHO CIR LAKE FOREST, CA 92630-8324	266	7/24/2006	\$47,190.00 Claimed Unsecured \$47,190.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247422
06-10977	Silicon Graphics, Inc.	HOSTEC S.A.	ATTN: RICARDO CASTRO LECHTALER CERRO COLORADO 5030 OF 305 SANTIAGO, 677-1030 CHILE	348	7/28/2006	\$30,629.56 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007 Plus interest	259616
06-10977	Silicon Graphics, Inc.	HOTJOBS.COM	HOTJOBS.COM LTD 406 W 31ST STREET 8TH FLOOR NEW YORK, NY 10001			\$9,179.94 Scheduled Unsecured			247425
06-10977	Silicon Graphics, Inc.	HOUSTON ISD	JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064 Distribution: P.O. BOX 3064 HOUSTON, TX 77253-3064	206	7/21/2006	\$3,819.63 Claimed Secured \$0.00 Scheduled Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Claimed unliquidated Scheduled contingent, unliquidated Plus interest	258439

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	HSBC PRIVATE BANK (SUISSE) SA	JACQUES DUROUVEZ, ASSOCIATE DIRECTOR RUE DE LAUSANNE 18-20 PO BOX 3580 GENEVA 3,	604	8/4/2006	Undetermined Claimed Priority \$10,220.00 Claimed Unsecured	Shareholder (Common Stock)		260661
06-10977	Silicon Graphics, Inc.	HU,DAVID	35486 WOODBRIDGE PLACE FREMONT, CA 94536			\$6,938.08 Scheduled Priority		Paid by Agent	247018
06-10977	Silicon Graphics, Inc.	HUDSON LIGHT & POWER DEPT.	49 FOREST AVENUE HUDSON, MA 01749-2898			\$2,256.73 Scheduled Unsecured		First Distribution 12/06/2006	247426
06-10977	Silicon Graphics, Inc.	HUEBSCH	P.O. BOX 904 EAU CLAIRE, WI 54702			\$381.24 Scheduled Unsecured			247427
06-10977	Silicon Graphics, Inc.	HUEBSCH LAUNDRY CO	PO BOX 904 EAU CLAIRE, WI 54702-0904			\$210.18 Scheduled Unsecured			247428
06-10977	Silicon Graphics, Inc.	HUEBSCH LAUNDRY CO	ATTN: KRISTIN LUTZKE 3605 WHITE AVE EAU CLAIRE, WI 54703	412	8/2/2006	\$645.13 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260230
06-10977	Silicon Graphics, Inc.	HUMPHREYS,MATTHEW	2942 ARCHWOOD CIRCLE SAN JOSE, CA 95148			\$3,147.40 Scheduled Priority		Paid by Agent	247019
06-10977	Silicon Graphics, Inc.	HUSTON,COLLEEN	565 LYTTON AVENUE PALO ALTO, CA 94301			\$1,534.62 Scheduled Priority		Paid by Agent	247020
06-10977	Silicon Graphics, Inc.	HUTTON, ROBERT	18420 50TH AVE CHIPPEWA FALLS, WI 54729	326	7/27/2006	\$6,326.31 Claimed Priority \$6,326.31 Scheduled Priority	Employee/Wages	Paid by Agent	247021
06-10977	Silicon Graphics, Inc.	IBE,JEROME	320 TANNEHILL DR. MANTECA, CA 95337			\$4,596.92 Scheduled Priority		Paid by Agent	247022
06-10977	Silicon Graphics, Inc.	IBM CORPORATION, MICROELECTRONICS DIVISION	BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234	37	6/20/2006	\$377,356.90 Claimed Administrative \$2,008,254.96 Claimed Unsecured \$2,385,611.86 Scheduled Unsecured \$2,385,611.86 Total Claimed	Goods/Services	Paid by Agent	245871
06-10977	Silicon Graphics, Inc.	IDC RESEARCH INC	5 SPEEN ST FRAMINGHAM, MA 01701	670	8/7/2006	\$111,761.10 Claimed Unsecured \$126,761.10 Scheduled Unsecured	Goods/Services	Amends claim no. 2 Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	260990
06-10977	Silicon Graphics, Inc.	IDC RESEARCH INC, D/B/A, ENERGY INSIGHTS	5 SPEEN ST FRAMINGHAM, MA 01701	1	5/19/2006	\$20,000.00 Original Unsecured \$15,000.00 Claimed Unsecured	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	245752
06-10977	Silicon Graphics, Inc.	IDC RESEARCH, INC.	5 SPEEN ST FRAMINGHAM, MA 01701	2	5/19/2006	\$157,167.00 Claimed Unsecured	Goods/Services	Amended by claim no. 670	245753
06-10977	Silicon Graphics, Inc.	IDEAS INTERNATIONAL	ATTN: NANCY WOLFBERG, CORPORATE SECRETARY 800 WESTCHESTER AVE STE S620 RYE BROOK, NY 10573-1330	427	8/2/2006	\$811.04 Claimed Unsecured \$811.04 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247431
06-10977	Silicon Graphics, Inc.	IEEE	ACME/IEEE SC2004 Attn: Millie Lovos 1730 Massachusetts Avenue NW Washington, DC 20036			\$10,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247432
06-10977	Silicon Graphics, Inc.	IKON FINANCIAL SERVICES	BANKRUPTCY ADMINISTRATION PO BOX 13708 MACON, GA 31208	7	5/23/2006	\$75,405.55 Original Unsecured \$36,196.00 Claimed Unsecured	Executory Contracts	Docket no. 788, 1/9/2007. Second Distribution 06/27/2007	245758
06-10978	Silicon Graphics Federal, Inc.	IKON OFFICE SOLUTIONS	GREAT LAKES DISTRICT P.O. BOX 802558 CHICAGO, IL 60680-2558			\$769.50 Scheduled Unsecured			247433
06-10978	Silicon Graphics Federal, Inc.	IKON OFFICE SOLUTIONS	ATTN BANKRUPTCY TEAM ACCOUNTS RECEIVABLE CTR 3920 ARKWRIGHT RD STE 400 MACON, GA 31210	26	6/8/2006	\$468.44 Claimed Unsecured	Goods/Services	Docket no. 788, 1/9/2007.	245775

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY	33 S STATE ST CHICAGO, IL 60603	393	8/1/2006	\$155.75 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	260216
06-10977	Silicon Graphics, Inc.	ILLINOIS DEPARTMENT OF REVENUE	KEVIN HARLOWE 100 W RANDOLPH LEVEL 7-425 CHICAGO, IL 60601	795	10/10/2006	\$366.56 Claimed Administrative	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	273312
06-10977	Silicon Graphics, Inc.	ILLINOIS STATE TREASURER'S OFFICE	UNCLAIMED PROPERTY DIVISION 1 WEST OLD STATE CAPITOL PLAZA, SUITE 400 SPRINGFIELD, IL 62701			\$1,079.12 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247435
06-10977	Silicon Graphics, Inc.	ILLUMINATA INC	JUDITH BEZLER 4 WATER ST STE 301 NASHUA, NH 03060	194	7/19/2006	\$19,200.00 Claimed Unsecured \$19,200.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247436
06-10977	Silicon Graphics, Inc.	INDA, MARK	1005 PIANO LN APOLLO BEACH, FL 33607	111	7/18/2006	\$33.79 Claimed Unsecured \$33.79 Scheduled Unsecured	Basis Not Determinable	First Distribution 12/06/2006	247437
06-10977	Silicon Graphics, Inc.	INDEPENDENT PACKING SERVICES INC	SANDRA WALLACE, PRESIDENT 11253 91ST AVE N MAPLE GROVE, MN 55369-3912	165	7/18/2006	\$47,961.16 Claimed Unsecured \$47,961.16 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247438
06-10977	Silicon Graphics, Inc.	INDIANA ATTORNEY GENERAL'S OFFICE	UNCLAIMED PROPERTY DIVISION 302 WEST WASHINGTON STREET, 5TH FLOOR INDIANAPOLIS, IN 46204			\$79.00 Scheduled Unsecured		First Distribution 12/06/2006	247439
06-10977	Silicon Graphics, Inc.	INDIANA DEPARTMENT OF REVENUE	BANKRUPTCY SECTION RM N-203 ATTN: CAROL LUSHELL, TAX ANALYST 100 N SENATE AVE INDIANAPOLIS, IN 46204	65	7/5/2006	\$21,623.41 Claimed Priority \$5,800.81 Claimed Unsecured \$0.00 Scheduled Priority \$27,424.22 Total Claimed	Tax	This claim has been withdrawn. Docket no. 586, 9/5/2006. Scheduled contingent, unliquidated	255160
06-10977	Silicon Graphics, Inc.	INDUSTRIAL COOLING CORPORATION	70 LIBERTY STREET METUCHEN, NJ 08840			\$17.84 Scheduled Unsecured		First Distribution 12/06/2006	247440
06-10977	Silicon Graphics, Inc.	INITIAL TROPICAL PLANTS INC	3750 W DEERFIELD RD STE 1000 RIVERWOODS, IL 60015-0710	741	9/6/2006	\$1,006.57 Claimed Unsecured \$1,006.57 Scheduled Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	247441
06-10977	Silicon Graphics, Inc.	INNOVENE USA, LLC	4225 NAPERVILLE RD STE 600 LISLE, IL 60532-3699			\$873.43 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247442
06-10977	Silicon Graphics, Inc.	INSIGHT CORPORATE SOLUTIONS	PO BOX 713096 COLUMBUS, OH 43271-3096			\$119,774.28 Scheduled Unsecured			247443
06-10977	Silicon Graphics, Inc.	INSIGHT CORPORATE SOLUTIONS	MARK N ROGERS, CORPORATE COUNSEL 444 SCOTT DRIVE BLOOMINGDALE, IL 60108-3111	600	8/4/2006	\$119,690.10 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260617
06-10977	Silicon Graphics, Inc.	INSIGHT FINANCIAL	INSIGHT FINANCIAL CORPORATION 3801 WEST LAKE AVENUE SUITE 300 GLENVIEW, IL 60625			\$17,700.54 Scheduled Unsecured			247444
06-10977	Silicon Graphics, Inc.	INSIGHT FINANCIAL CORPORATION	ATTN: MARGARET M BAUER, ASST. SECRETARY ONE NORTHBROOK PLACE CENTER 5 REVERE DR STE 200 NORTHBROOK, IL 60062	535	8/3/2006	\$112,917.00 Claimed Priority \$12,420.36 Claimed Unsecured \$125,337.36 Total Claimed	Equipment	Paid by Agent	260410
06-10977	Silicon Graphics, Inc.	INSTITUTO NACIONAL DE METEOROLOGIA - INM	ATTN: EDIL MANKE-COORDINATOR OPERATIONAL SUPPORT EIXO MONUMENTAL VIA S 1 CRUZEIRO, BRASILIA 70610-400 BRAZIL	444	8/2/2006	\$350,000.00 Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 750, 12/1/2006.	260356

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	INTEL CORPORATION	JF3-149 2111 NE 25TH AVENUE HILLSBORO, OR 97124			\$205,746.60 Scheduled Unsecured			247446
06-10981	Silicon Graphics World Trade Corporation	INTEL CORPORATION, INTEL AMERICAS, INC.	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	708	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269469
06-10988	Cray Asia/Pacific, Inc.	INTEL CORPORATION, INTEL AMERICAS, INC.	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	715	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269456
06-10984	Cray Research Eastern Europe Ltd.	INTEL CORPORATION, INTEL AMERICAS, INC.	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	717	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269459
06-10985	Cray Research India, Ltd.	INTEL CORPORATION, INTEL AMERICAS, INC.	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	718	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269461
06-10986	Cray Research International, Inc.	INTEL CORPORATION, INTEL AMERICAS, INC.	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	719	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269463
06-10980	Silicon Graphics Real Estate, Inc	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	707	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269467
06-10982	Silicon Studio, Inc.	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	709	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269439
06-10989	ParaGraph International, Inc.	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	710	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269442
06-10990	WTI Development, Inc.	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	711	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269519
06-10977	Silicon Graphics, Inc.	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	712	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269448
06-10979	Cray Research, L.L.C.	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	713	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269472
06-10978	Silicon Graphics Federal, Inc.	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	714	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269523
06-10983	Cray Research America Latina Ltd.	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	716	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269457
06-10987	Cray Financial Corporation	INTEL CORPORATION, INTEL AMERICAS, INC. ET AL	ATTN RICHARD S MILLER ESQ C/O GREENBERG TRAURIG LLP 200 PARK AVE NEW YORK, NY 10166	720	8/17/2006	\$4,593,666.60 Claimed Secured	Executory Contracts	Claimed unliquidated Filed after bar date	269524
06-10977	Silicon Graphics, Inc.	INTERACTIVE SUPERCOMPUTING LLC	25 OLD VILLAGE ROAD ACTON, MA 1720			\$299,799.00 Scheduled Unsecured		Schedule Amendment Docket #500 8/25/2006	247447
06-10977	Silicon Graphics, Inc.	INTEREUM INC	ATTN: ROBERT S MATTSON, CONTROLLER 845 BERKSHIRE LANE NORTH PLYMOUTH, MN 55441	511	8/3/2006	\$3,171.70 Claimed Unsecured \$1,937.91 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006 Second Distribution 06/27/2007	247448

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	INTERPOWER CORPORATION	ATTN: SUSAN K UPTON, ACCOUNTANT PO BOX 115 OSKALOOSA, IA 52577-0115	230	7/21/2006	\$16,357.65 Claimed Unsecured \$16,322.40 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247450
06-10977	Silicon Graphics, Inc.	IRON MOUNTAIN INFORMATION MANAGEMENT, INC.	R FREDERICK LINFESTY ESQ 10TH FL 745 ATLANTIC AVE BOSTON, MA 02111	72	7/10/2006	Undetermined Claimed Secured Undetermined Claimed Unsecured \$160,201.26 Scheduled Unsecured \$206,535.52 Total Claimed	Goods/Services	Claim filed out of balance Paid by Agent	255400
06-10978	Silicon Graphics Federal, Inc.	IRON MOUNTAIN RECORDS MGMT	P.O. BOX 27128 NEW YORK, NY 10087-7128			\$202.50 Scheduled Unsecured			247454
06-10977	Silicon Graphics, Inc.	ISU PETASYS CORPORATION	12930 BRADLEY AVENUE SYLMAR, CA 91342			\$1,050.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247455
06-10977	Silicon Graphics, Inc.	ITANIUM SOLUTIONS ALLIANCE	C/O ALEX I POUST SCHWABE WILLIAMSON & WYATT 1211 SW FIFTH AVE STE 1600 PORTLAND, OR 97204	32	6/16/2006	\$121,560.00 Claimed Unsecured \$9,035.33 Scheduled Unsecured	Executory Contracts	Amended by claim no. 357	245901
06-10977	Silicon Graphics, Inc.	ITANIUM SOLUTIONS ALLIANCE	C/O ALEX I POUST SCHWABE WILLIAMSON & WYATT 1211 SW FIFTH AVE STE 1600 PORTLAND, OR 97204	357	7/31/2006	\$9,035.33 Claimed Unsecured	Basis Not Determinable	Amends claim no. 32 Paid by Agent	259814
06-10977	Silicon Graphics, Inc.	ITCO SOLUTIONS	ITCO SOLUTIONS INC PO BOX 610090 REDWOOD CITY, CA 94061			\$12,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247457
06-10977	Silicon Graphics, Inc.	J.H. LARSON ELECTRICAL CO.	ATTN: DIANE SCHULTE FLEMING 10200 51ST AVENUE NORTH PLYMOUTH, MN 55442	506	8/3/2006	\$1,290.17 Claimed Unsecured \$2,230.79 Scheduled Unsecured \$1,290.18 Total Claimed	Goods/Services	Claim filed out of balance First Distribution 12/06/2006;FULLY SATISFIED, DISTRIBUTION CHECK RETURNED BY VENDORSecond Distribution 06/27/2007	247458
06-10977	Silicon Graphics, Inc.	JACKSON, RAQUEL	3601 FOXMORE LN RESCUE, CA 95672	428	8/2/2006	\$9,626.62 Claimed Priority \$9,626.62 Scheduled Priority	Employee/Wages	Paid by Agent	247023
06-10977	Silicon Graphics, Inc.	JAGUAR DESIGN STUDIO INC	9039 SOQUEL DR STE 3 APTOS, CA 95003	538	8/3/2006	\$66,335.26 Claimed Unsecured \$60,083.30 Scheduled Unsecured	Goods/Services	Scheduled contingent First Distribution 12/06/2006Second Distribution 06/27/2007	247459
06-10977	Silicon Graphics, Inc.	JAMES RIVER TECHNICAL INC.	4439 COX ROAD GLENALLEN, VA 23060	84	7/13/2006	\$5,280.00 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 82 Paid by Agent	257239
06-10977	Silicon Graphics, Inc.	JAMES RIVER TECHNICAL INCORPORATED	4439 COX ROAD GLEN ALLEN, VA 23060	83	7/13/2006	\$4,755.92 Claimed Unsecured Undetermined Scheduled Unsecured	Goods/Services	Paid by Agent	257238
06-10977	Silicon Graphics, Inc.	JAMES RIVER TECHNICAL, INC.(JRTI)	4439 COX ROAD GLEN ALLEN, VA 23060	82	7/13/2006	\$5,280.00 Claimed Unsecured	Goods/Services	Possibly duplicated by claim no. 84 Paid by Agent	257237
06-10977	Silicon Graphics, Inc.	JAPIC, CAROLINE	1655 EL CAMINO REAL PALO ALTO, CA 94306	97	7/17/2006	\$121.30 Claimed Priority \$121.30 Scheduled Priority	Employee/Wages	Paid by Agent	247024
06-10977	Silicon Graphics, Inc.	JCP MEDIA LP	PO BOX 10001 ATTN JOHN WINTI DALLAS, TX 75301-6115			\$727.90 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247462
06-10977	Silicon Graphics, Inc.	JERSEY CENTRAL POWER & LIGHT, A FIRSTENERGY COMPANY	331 NEWMAN SPRINGS RD BLDG 3 RED BANK, NJ 07701	25	6/8/2006	\$439.40 Claimed Unsecured \$510.37 Scheduled Unsecured	Utilities	First Distribution 12/06/2006Second Distribution 06/27/2007	245774
06-10977	Silicon Graphics, Inc.	JIMENEZ,JESSE	22101 MILLER RIDGE RD. LOS GATOS, CA 95033			\$4,539.62 Scheduled Priority		Paid by Agent	247025

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	JOHN BENSON PHOTOGRAPHY	ATTN: JOHN A BENSON 130 9TH ST STE 302 SAN FRANCISCO, CA 94103-2632	228	7/21/2006	\$13,668.00 Claimed Unsecured \$13,653.50 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258512
06-10977	Silicon Graphics, Inc.	JP MORGAN	JP MORGAN CHASE BANK ITS BILLING FEE PO BOX 911953 DALLAS, TX 75391-1953			\$15,264.00 Scheduled Unsecured			247464
06-10977	Silicon Graphics, Inc.	JP MORGAN CHASE BANK	2001 BRYAN STREET, 10TH FLOOR DALLAS, TX 75201			\$56,776,000.00 Scheduled Unsecured			247465
06-10977	Silicon Graphics, Inc.	JP MORGAN CHASE BANK, N.A., AS INDENTURE TRUSTEE	ATTN FRANK GRIPPO VICE PRESIDENT 4 NEW YORK PLAZA NEW YORK, NY 10178 Noticing: ATTN DAVID E RETTER ESQ KELLEY DRYE & WARREN LLP 101 PARK AVE NEW YORK, NY 10178	540	8/3/2006	\$57,713,001.14 Claimed Unsecured	Money Loaned	Claimed unliquidated Possibly duplicated by claim no. 453 Plus interest	260413
06-10977	Silicon Graphics, Inc.	JPA LANDSCAPE & CONSTRUCTION	P.O. BOX 1292 PLEASANTON, CA 94566			\$324.29 Scheduled Unsecured		First Distribution 12/06/2006	247466
06-10979	Cray Research, L.L.C.	JPMORGAN CHASE BANK, N.A., AS INDENTURE TRUSTEE	ATTN FRANK GRIPPO VICE PRESIDENT 4 NEW YORK PLAZA NEW YORK, NY 10178 Noticing: ATTN DAVID E RETTER ESQ KELLEY DRYE & WARREN LLP 101 PARK AVE NEW YORK, NY 10178	539	8/3/2006	\$57,713,001.14 Claimed Unsecured	Noteholder/Bonds	Claimed unliquidated Debtor name and case number do not match Plus interest	260412
06-10977	Silicon Graphics, Inc.	JUDENTAAN VEROVIRASTO	ATTN: KATTI RANTANEN, REFERENCE OFFICER PERIMISOSTASTO PL 3 , VERO FI 07052 FINLAND	237	7/21/2006	\$2,254.38 Claimed Unsecured	Tax		258497
	(Multiple Debtors)	JVC AMERICAS CORP.	JVC PROFESSIONAL PRODUCTS COMPANY ATTN LEGAL DEPARTMENT 1700 VALLEY RD WAYNE, NJ 7470	787	10/6/2006	\$37,680.50 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 788, 1/9/2007. Filed after bar date	273188
06-10977	Silicon Graphics, Inc.	K/B FUND IV	C/O PM REALTY GROUP 7700 SAN FELIPE, SUITE 105 HOUSTON, TX 77063			\$884.40 Scheduled Unsecured			247467
06-10977	Silicon Graphics, Inc.	KALEIDOSCOPE ANIMATIONS INC	205 W 4TH ST STE 900 CINCINNATI, OH 45202-2628			\$765.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247468
06-10978	Silicon Graphics Federal, Inc.	KANAHELE, DAVID	2313 HARRIMAN LN REDONDO BEACH, CA 90278-4425	529	8/3/2006	\$689.67 Claimed Priority \$0.00 Scheduled Priority	Employee/Wages	This claim has been expunged. Docket no. 788, 1/9/2007. Paid by Agent	247065
06-10977	Silicon Graphics, Inc.	KARAMANLIDIS, DIMITRIOS DR.	192 RIVERDELL DR SAUNDERSTOWN, RI 02874	434	8/2/2006	\$1,552.19 Claimed Unsecured	Litigation - Other	First Distribution 12/06/2006Second Distribution 06/27/2007	260299
06-10977	Silicon Graphics, Inc.	KAT AND ASSOCIATES, INC	ATTN: NANCY M THROWER, ACCOUTING MGR 15851 DALLAS PKWY STE 1240 ADDISON, TX 75001	366	7/31/2006	\$10,000.00 Original Priority \$7,012.00 Original Unsecured \$0.00 Claimed Priority \$17,012.00 Claimed Unsecured \$17,012.00 Scheduled Unsecured \$17,012.00 Total Claimed	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	247469
06-10977	Silicon Graphics, Inc.	KB FUND IV, LP	HUTSON SMELLEY; ATTN: TERESA CLEMONS MAYER BROWN ROWE & MAW LLP 700 LOUISIANA STE 3400 HOUSTON, TX 77002	369	7/31/2006	\$1,302.44 Claimed Unsecured	Real Estate/Real Property	Second Distribution 06/27/2007	259897

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	KELLEY DRYE & WARREN LLP	Attn: Nancy Andrews, Room 2947 101 Park Avenue NEW YORK, NY 10178			\$8,336.32 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247470
06-10977	Silicon Graphics, Inc.	KEN LEINER ASSOCIATES, INC	KENNETH LEINER, PRESIDENT 11510 GEORGIA AVE STE 105 WHEATON, MD 20902	163	7/18/2006	\$25,000.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258041
06-10977	Silicon Graphics, Inc.	KENN,AUDREY	1849 RAINER DR E MONMOUTH, OR 97361-1778			\$3,095.93 Scheduled Priority		Paid by Agent	247026
06-10977	Silicon Graphics, Inc.	KENSTOWICZ,JASON	3595 S. BASCOM AVE. #34 CAMPBELL, CA 95008			\$3,105.38 Scheduled Priority		Paid by Agent	247027
06-10977	Silicon Graphics, Inc.	KHANANISHO,GIGO	6619 MARYMONTE CT SAN JOSE, CA 95120-4517			\$2,369.23 Scheduled Priority		Paid by Agent	247028
06-10977	Silicon Graphics, Inc.	KLENOSKI,JOHN				\$5,807.69 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247472
06-10977	Silicon Graphics, Inc.	KLENOSKI,JOHN	48408 AVALON HEIGHTS TERR. FREMONT, CA 94539			\$10,000.00 Scheduled Priority		Paid by Agent	246971
06-10977	Silicon Graphics, Inc.	KMART	409 PRAIRIE VIEW ROAD CHIPPEWA FALLS, WI 54729			\$94.91 Scheduled Unsecured		First Distribution 12/06/2006	247473
06-10977	Silicon Graphics, Inc.	KNG MECHANICAL, INC.	15 E WALNUT ST. CHIPPEWA FALLS, WI 54729			\$1,168.73 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247474
06-10977	Silicon Graphics, Inc.	KOLB & ASSOCIATES PLC	750 BOONE AVENUE NORTH SUITE 102 MINNEAPOLIS, MN 55427-4400			\$5,800.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247476
06-10977	Silicon Graphics, Inc.	KONE INC.	PO BOX 429 MOLINE, IL 61266-0429	219	7/21/2006	\$5,395.77 Claimed Unsecured \$5,395.77 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247477
06-10977	Silicon Graphics, Inc.	KONE INC.	PO BOX 429 MOLINE, IL 61266-0429	271	7/24/2006	\$399.21 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	259452
06-10977	Silicon Graphics, Inc.	KOREA SILICON GRAPHICS LTD. (SOUTH KOREA)	SOUTH KOREA			\$1,966,729.85 Scheduled Unsecured			247478
06-10977	Silicon Graphics, Inc.	KPMG	KPMG LLP DEPT 0970 PO BOX 120001 DALLAS, TX 75312-0970			\$11,478.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247479
06-10977	Silicon Graphics, Inc.	K-TEK CORPORATION	GRIFFITHS CORPORATION D/B/A K-TEK CORP ATTN: ARTHUR A HAHN, VP OF FINANCE & ADMIN 2717 NIAGARA LN N PLYMOUTH, MN 55447	347	7/27/2006	\$148,464.63 Original Unsecured \$5,472.83 Claimed Administrative \$142,991.80 Claimed Unsecured \$148,464.63 Scheduled Unsecured \$148,464.63 Total Claimed	Goods/Services	Docket no. 787, 1/9/2007. Second Distribution 06/27/2007	259576
06-10977	Silicon Graphics, Inc.	KUM-LETE DECORATING, INC.	AKA R & L TILE LARRY KUM FERMAN 1051 HARLEM ST ALTOONA, WI 54720	122	7/18/2006	\$264.79 Claimed Unsecured \$264.79 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247481
06-10979	Cray Research, L.L.C.	KUNTZ, WILLIAM	C/ANSELL 25 ALPRUIA FARM RD HOPKINTON, MA 01748	792	8/2/2006	\$892,000.00 Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 788, 1/9/2007.	273321
06-10977	Silicon Graphics, Inc.	KWIK TRIP STORE	1626 OAK STREET P.O. BOX 1597 LA CROSSE, WI 54602-1597			\$441.60 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247482

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	L-3 COMMUNICATIONS TITAN CORPORATION, ITS	PREDECESSORS & AFFILIATED ENTITIES ATTN CHARLES MCNEISH ESQ 11955 FREEDOM DRIVE RESTON, VA 20190-5673 Noticing: C/O BEAN KINNEY & KORMAN PC ATTN: JAMES R SCHROLL 2000 NORTH 14TH STREET, SUITE 100 ARLINGTON, VA 22201	499	8/3/2006	\$100.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed unliquidated	260397
06-10977	Silicon Graphics, Inc.	LA REPRESENTATION FISCAL	CORINNE MAURE, MANAGER 21 RUE DU MIDI NEUILLY, SUR SEINE 922000 FRANCE	182	7/19/2006	\$16,698.68 Claimed Unsecured \$12,183.05 Scheduled Unsecured	Goods/Services	Scheduled contingent Paid by Agent	258124
06-10977	Silicon Graphics, Inc.	LAIRD TECHNOLOGIES	C/O APM, Inc. PO Box 75709 Charlotte, NC 28275-5709			\$9,561.57 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247484
06-10977	Silicon Graphics, Inc.	LAKEHEAD UNIVERSITY	RITA BLAIS, CONTROLLER 955 OLIVER RD THUNDER BAY, ON P7B 5E1 CANADA	659	8/7/2006	\$22,488.00 Claimed Unsecured	Basis Not Determinable	Docket no. 788, 1/9/2007. Filed after bar date Second Distribution 06/27/2007 No amount stated	260970
06-10977	Silicon Graphics, Inc.	LAKELAND OVERHEAD DOOR CORP	PO BOX 514 CHIPPEWA FALLS, WI 54729-0514			\$59.55 Scheduled Unsecured		First Distribution 12/06/2006	247485
06-10977	Silicon Graphics, Inc.	LANDMARK GRAPHICS	LANDMARK GRAPHICS CORPORATION ATTN: ANTHONY RIVERON, REGION MGR-CFS PO BOX 200131 HOUSTON, TX 77216-0131	291	7/25/2006	\$172,188.35 Claimed Unsecured \$172,188.35 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258891
06-10977	Silicon Graphics, Inc.	LANDSTAR EXPRESS AMERICA	13410 SUTTON PARK DR S JACKSONVILLE, FL 32224	768	9/14/2006	\$5,490.00 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	269895
06-10978	Silicon Graphics Federal, Inc.	LANGE MECHANICAL, INC.	P.O. BOX 4346 DEPT #261 HOUSTON, TX 77210-4346			\$250.00 Scheduled Unsecured		Paid by Agent	247487
06-10977	Silicon Graphics, Inc.	LANIER, JARON	PO BOX 2842 SAUSALITO, CA 94966-2842	101	7/18/2006	\$12,500.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	257941
06-10977	Silicon Graphics, Inc.	LARSEN & TOUBRO INFOTECH LIMITED	2035 STATE ROUTE 27 STE 3000 EDISON, NJ 08817-3353			\$146,280.00 Scheduled Unsecured			247488
06-10977	Silicon Graphics, Inc.	LARSEN & TOUBRO INFOTECH LIMITED	2035 LINCOLN HIGHWAY #3000 EDISON SQ W EDISON, NJ 08817	774	9/22/2006	\$148,863.23 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	270091
06-10977	Silicon Graphics, Inc.	LARSEN, DAVID	2202 VIENNA TERRACE EAU CLAIRE, 54703	398	8/2/2006	\$4,499.77 Claimed Priority \$4,499.77 Scheduled Priority	Employee/Wages	Paid by Agent	246972
06-10977	Silicon Graphics, Inc.	LASHUAY, ROLLIN J. TTEE	ROLLIN J LASHUAY TRUST 4434 TEMPLE RD INDIAN RIVER, MI 49749-9119	675	8/7/2006	\$1,379.00 Claimed Unsecured	Goods/Services	Filed after bar date	260994
06-10977	Silicon Graphics, Inc.	LASTIRI, LORI	133 FISK TERRACE FREMONT, CA 94538	441	8/2/2006	\$10,000.00 Claimed Priority \$10,000.00 Scheduled Priority	Employee/Wages	Paid by Agent	246973
06-10977	Silicon Graphics, Inc.	LASTIRI, LORI	133 FISK TER FREMONT, CA 94538	442	8/2/2006	\$758.46 Claimed Unsecured \$758.46 Scheduled Unsecured	Employee/Wages	Paid by Agent	247489
06-10977	Silicon Graphics, Inc.	LATHAM & WATKINS	PO BOX 894256 LOS ANGELES, CA 90189-4256			\$373.75 Scheduled Unsecured		First Distribution 12/06/2006	247490
06-10977	Silicon Graphics, Inc.	LAZARTE,ELAINE	298 CHURCH ST MOUNTAIN VIEW, CA 94041-2119			\$3,457.87 Scheduled Priority		Paid by Agent	246974
06-10979	Cray Research, L.L.C.	LC CAPITAL MASTER FUND, LTD	ATTN RICHARD F CONWAY LAMPE CONWAY & CO LLC 680 FIFTH AVE STE 1202 NEW YORK, NY 10019-5429	461	8/2/2006	\$32,805,526.00 Claimed Unsecured	Noteholder/Bonds		260318

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	LC CAPITAL MASTER FUND, LTD.	ATTN RICHARD F CONWAY LAMPE CONWAY & CO LLC 680 FIFTH AVE STE 1202 NEW YORK, NY 10019-5429	453	8/2/2006	\$32,805,526.00 Claimed Unsecured	Noteholder/Bonds	Possible duplicate of claim no. 540	260350
06-10977	Silicon Graphics, Inc.	L-COM	L-COM INC 45 BEECHWOOD DRIVE NORTH ANDOVER, MA 1845			\$1,356.76 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247492
06-10977	Silicon Graphics, Inc.	LE LEYZOUR, AMAURY	156A RUSS ST SAN FRANCISCO, CA 94103	504	8/3/2006	\$4,031.92 Claimed Priority \$4,031.92 Scheduled Priority	Employee/Wages	Paid by Agent	246975
06-10977	Silicon Graphics, Inc.	LEE HECHT HARRISON LLC	DEPARTMENT CH #10544 PALATINE, IL 60055-0544			\$40,100.00 Scheduled Unsecured			247493
06-10977	Silicon Graphics, Inc.	LEE HECHT HARRISON LLC	50 TICE BLVD WOODCLIFF LAKE, NJ 07677	699	8/15/2006	\$40,100.00 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	266348
06-10977	Silicon Graphics, Inc.	LEGACY COMMUNICATIONS LLC	PAUL TIKELSKY, OWNER N3119 ECKER LAKELAND CHILTON, WI 53014	123	7/18/2006	\$2,004.50 Claimed Unsecured \$2,004.50 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247494
06-10977	Silicon Graphics, Inc.	LEIS, DANIEL	921 HIGH ST CHIPPEWA FALLS, WI 54729	114	7/18/2006	\$8,778.92 Claimed Priority \$8,778.92 Scheduled Priority	Employee/Wages	Paid by Agent	246976
06-10977	Silicon Graphics, Inc.	LEONARDI, ISKANDAR	SOH BOEN ENG #12 - 01 ELMIRA HEIGHTS 7 NEWTON RD S'PORE 307949,	691	8/8/2006	Undetermined Claimed Secured	Shareholder (Common Stock)	Filed after bar date	261961
06-10977	Silicon Graphics, Inc.	LEVEL 5	LEVEL 5 LIMITED 2722 MUNSON STREET WHEATON, MD 20902			\$350.00 Scheduled Unsecured		First Distribution 12/06/2006	247498
06-10977	Silicon Graphics, Inc.	LEVITT, MARTIN	2758 SAWTELLE BLVD LOS ANGELES, CA 90064	677	8/7/2006	\$200,001,869.00 Claimed Unsecured	Goods/Services	Filed after bar date	260996
06-10977	Silicon Graphics, Inc.	LEWAN & ASSOCIATES, INC.	P.O. BOX 22855 DENVER, CO 80222			\$1,022.18 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247499
06-10977	Silicon Graphics, Inc.	LEXISNEXIS, A DIVISION OF REED ELSEVIER INC.	ATTN BETH FARNHAM 9443 SPRINGBORO PIKE MIAMISBURG, OH 45342	263	7/24/2006	\$193.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	259448
06-10980	Silicon Graphics Real Estate, Inc	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	619	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260630
06-10979	Cray Research, L.L.C.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	620	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260631
06-10978	Silicon Graphics Federal, Inc.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	621	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260629

Claims Register

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10990	WTI Development, Inc.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	622	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260632
06-10977	Silicon Graphics, Inc.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	623	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	Docket no. 749, 11/30/2006. Claimed contingent, unliquidated First Distribution 12/06/2006	260635
06-10986	Cray Research International, Inc.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	624	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260633
06-10987	Cray Financial Corporation	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	625	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260634
06-10988	Cray Asia/Pacific, Inc.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	626	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260636
06-10989	ParaGraph International, Inc.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	627	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260638
06-10983	Cray Research America Latina Ltd.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	628	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260637
06-10984	Cray Research Eastern Europe Ltd.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	629	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260639
06-10985	Cray Research India, Ltd.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	630	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260640

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10981	Silicon Graphics World Trade Corporation	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	631	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260641
06-10982	Silicon Studio, Inc.	LG ELECTRONICS INC.	ATTN LEE S ATTANASIO ESQ SIDLEY AUSTIN LLP 787 SEVENTH AVE NEW YORK, NY 10019	632	8/4/2006	Undetermined Claimed Unsecured	Basis Not Determinable	This claim has been expunged. Docket no. 749, 11/30/2006. Claimed contingent, unliquidated	260642
06-10977	Silicon Graphics, Inc.	LI,WEI	1271 HONG KONG DR. SAN JOSE, CA 95131			\$4,565.00 Scheduled Priority		Paid by Agent	246977
06-10977	Silicon Graphics, Inc.	LIBERTY-GREENFIELD / CALIFORNIA, INC.	PHILIP D ANKER WILMER CUTLER PICKERING HALE AND DORR 399 PARK AVE NEW YORK, NY 10022	818	11/17/2006	\$360,000.00 Claimed Administrative \$1,500,000.00 Claimed Unsecured \$1,860,000.00 Total Claimed	Goods/Services	Possibly duplicated by claim no. 819 Amends claim no. 789 Filed after bar date Second Distribution 06/27/2007	276148
06-10977	Silicon Graphics, Inc.	LIBERTY-GREENFIELD/CALIFORNIA, INC.	PHILIP D ANKER WILMER CUTLER PICKERING HALE & DORR 399 PARK AVE NEW YORK, NY 10022	789	10/6/2006	\$2,485,485.00 Claimed Priority	Goods/Services	Amended by claim no.s 818, 819 Filed after bar date First Distribution 12/06/2006	273189
06-10977	Silicon Graphics, Inc.	LIBERTY-GREENFIELD/CALIFORNIA, INC.	PHILIP D ANKER WILMER CUTLER PICKERING HALE DORR LLP 399 PARK AVE NEW YORK, NY 10022	819	11/17/2006	\$360,000.00 Claimed Administrative \$1,500,000.00 Claimed Unsecured \$1,860,000.00 Total Claimed	Goods/Services	Amends claim no. 789 Possible duplicate of claim no. 818 Filed after bar date	276180
06-10977	Silicon Graphics, Inc.	LINDQUIST, CARL & KAREN JT TEN	115 SOUTH LOUIS MT PROSPECT, IL 60056-3446	612	8/4/2006	Undetermined Claimed Unsecured	No Basis Indicated	No amount stated	260625
06-10977	Silicon Graphics, Inc.	LINKOPINGS UNIVERSITET	SE-581 83 LINKOPING SW, SWEDEN			\$9,345.94 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247500
06-10977	Silicon Graphics, Inc.	LIQUIDITY SOLUTIONS, INC. Fully transferred on 7/24/2006 12:00:00 AM from: INTERIM CEO NETWORK MANAGEMENT LLC, THE	D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	187	7/19/2006	\$90,061.45 Claimed Unsecured \$90,061.45 Scheduled Unsecured	Goods/Services	Docket no. 390, 7/24/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	258610
06-10977	Silicon Graphics, Inc.	LIQUIDITY SOLUTIONS, INC. Fully transferred on 8/1/2006 12:00:00 AM from: BARCO NV	D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	606	8/4/2006	\$2,028.50 Claimed Unsecured \$2,028.50 Scheduled Unsecured	Goods/Services	Docket no. 425, 8/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	261831
06-10977	Silicon Graphics, Inc.	LIQUIDITY SOLUTIONS, INC. Fully transferred on 8/1/2006 12:00:00 AM from: TROUBLEMAKER STUDIOS	D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601			\$1,315.71 Scheduled Unsecured		Docket no. 426, 8/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	261833
06-10977	Silicon Graphics, Inc.	LIQUIDITY SOLUTIONS, INC. Fully transferred on 8/17/2006 12:00:00 AM from: DELOITTE ADVOKATFIRMA DA	D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	220	7/21/2006	\$450.00 Claimed Unsecured \$1,010.14 Scheduled Unsecured	Goods/Services	Docket no. 475, 8/17/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	269779

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	LIQUIDITY SOLUTIONS, INC. Fully transferred on 8/30/2006 12:00:00 AM from: AMERICAN SOCIETY OF CINEMATOGRAPHERS	D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601			\$1,100.00 Scheduled Unsecured		Docket no. 521, 8/30/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	269783
06-10977	Silicon Graphics, Inc.	LIQUIDITY SOLUTIONS, INC. Fully transferred on 8/9/2006 12:00:00 AM from: INTERIM CEO NETWORK MANAGEMENT LLC, THE	D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	190	7/19/2006	\$205,000.00 Claimed Unsecured	Goods/Services	Docket no. 449, 8/9/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	261835
06-10977	Silicon Graphics, Inc.	LIQUIDITY SOLUTIONS, INC. Fully transferred on 9/1/2006 12:00:00 AM from: EMOTION INC	D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601			\$2,937.29 Scheduled Unsecured		Docket no. 535, 9/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	269785
06-10977	Silicon Graphics, Inc.	LIQUIDITY SOLUTIONS, INC. Fully transferred on 9/18/2006 12:00:00 AM from: STERNE, KESSLER, GOLDSTEIN & FOX	D/B/A REVENUE MANAGEMENT ONE UNIVERSITY PLAZA, SUITE 312 HACKENSACK, NJ 07601	249	7/21/2006	\$128,855.38 Claimed Unsecured \$45,853.47 Scheduled Unsecured	Goods/Services	Docket no. 619, 9/18/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	270068
06-10977	Silicon Graphics, Inc.	LITTLER MENDELSON	ATTN: RENATO RAMOS 650 CALIFORNIA ST 20TH FL SAN FRANCISCO, CA 94108-2693	354	7/28/2006	\$3,407.15 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259847
06-10977	Silicon Graphics, Inc.	LIVERMORE SOFTWARE TECHNOLOGY	PO BOX 712 LIVERMORE, CA 94551-0712			\$16,481.24 Scheduled Unsecured		Paid by Agent	247502
06-10977	Silicon Graphics, Inc.	LIVINGSTON ELECTRONIC SERVICES GMBH	POLIGONO INDUSTRIAL DE ALCOBENDAS CTRA. DE FRANCIA 96 ALCOBENDAS MADRID, 28100 SPAIN			\$293.94 Scheduled Unsecured		First Distribution 12/06/2006	247503
06-10977	Silicon Graphics, Inc.	LOCKHEED MARTIN CORP	LOCKHEED MARTIN CORPORATION MISSILES & FIRE CONTROL PO BOX 650003 DALLAS, TX 75265-0003			\$727.17 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247505
06-10978	Silicon Graphics Federal, Inc.	LOCKHEED MARTIN CORP	LOCKHEED MARTIN CORPORATION MISSILES & FIRE CONTROL PO BOX 650003 DALLAS, TX 75265-0003			\$10,169.28 Scheduled Unsecured		Paid by Agent	247504
06-10977	Silicon Graphics, Inc.	LOGICAL SOLUTIONS INC	100 WASHINGTON STREET MILFORD, CT 6460			\$17,985.00 Scheduled Unsecured		Paid by Agent	247506
06-10977	Silicon Graphics, Inc.	LOGITECH	LOGITECH INC 1376 PAYSHERECIRCLE CHICAGO, IL 60674			\$30,960.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247507
06-10977	Silicon Graphics, Inc.	LONGACRE, DIANE	114 CONAWAY AVE GRASS VALLEY, CA 95945-7306	536	8/3/2006	\$7,483.00 Claimed Priority \$7,483.00 Scheduled Priority	Employee/Wages	Paid by Agent	246978
06-10978	Silicon Graphics Federal, Inc.	LOS ALAMOS COMMERCE & DEVELP. CORP.	P.O. BOX 715 190 CENTRAL PARK SQUARE LOS ALAMOS, NM 87544			\$4.73 Scheduled Unsecured		Paid by Agent	247508
06-10977	Silicon Graphics, Inc.	LSI LOGIC	LSI LOGIC STORAGE SYSTEMS INC 3718 NORTH ROCK ROAD WICHITA, KS 67226			\$213,619.31 Scheduled Unsecured			247509
06-10977	Silicon Graphics, Inc.	LSI LOGIC CORP., ENGENIO INFORMATION TECHNOLOGIES, INC., AND	ENGENIO INFO TECHNOLOGIES EUROPE LTD ATTN: LAWRENCE SCHWAB / PATRICK COSTELLO BIALSON, BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	479	8/3/2006	\$688,000.00 Claimed Administrative \$4,856,334.31 Claimed Secured Undetermined Claimed Priority \$0.00 Claimed Unsecured \$5,544,334.31 Total Claimed	Goods/Services	Claimed unliquidated Paid by Agent	260396

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	LU, DIANA	940 ARIKARA DRIVE FREMONT, CA 94539	422	8/2/2006	\$4,435.00 Claimed Priority	Shareholder (Common Stock)		260245
06-10977	Silicon Graphics, Inc.	MACDONALD DETTWILER AND ASSOCIATES	T.W. PICHE, V.P., COMMERCIAL SERVICES 13800 COMMERCE PKWY RICHMOND, BC V6V 2J3 CANADA	385	8/1/2006	\$185,121.88 Claimed Unsecured	Executory Contracts	This claim has been expunged. Docket no. 750, 12/1/2006.	260011
06-10977	Silicon Graphics, Inc.	MACHINE TOOL SUPPLY INC	3150 MIKE COLLINS DR EAGAN, MN 55121	242	7/21/2006	\$676.09 Claimed Unsecured \$676.09 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247511
06-10978	Silicon Graphics Federal, Inc.	MACK-CALI DENVER	PO BOX 23229 NEWARK, NJ 7189			\$7,752.05 Scheduled Unsecured		Paid by Agent	247512
06-10977	Silicon Graphics, Inc.	MACROVISION CORPORATION	C/O GLOBETROTTER SOFTWARE INC DEPT 33392 PO BOX 39000 SAN FRANCISCO, CA 94139-5240			\$6,618.26 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247513
06-10977	Silicon Graphics, Inc.	MADISON COUNTY	LYNDA HALL TAX COLLECTOR 100 NORTHSIDE SQUARE HUNTSVILLE, AL 35801	515	8/3/2006	Undetermined Claimed Secured \$2,291.00 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	260404
06-10978	Silicon Graphics Federal, Inc.	MAGNOLIA PLUMBING INC	ATTN: THOMAS M GAMBRIEL, CFO 600 GALLATIN ST NE WASHINGTON, DC 20017	335	7/27/2006	\$189.00 Claimed Unsecured \$189.00 Scheduled Unsecured	Goods/Services	Paid by Agent	247514
06-10977	Silicon Graphics, Inc.	MALLOL, ANITA	4014 LOCH LOMAND WAY LIVERMORE, CA 94550			\$359.62 Scheduled Priority		Paid by Agent	246979
06-10977	Silicon Graphics, Inc.	MALLON, MARGARET	15035 WESTPARK DR # 815 HOUSTON, TX 77082	666	8/7/2006	\$24,000.00 Claimed Unsecured	Shareholder (Common Stock)	Filed after bar date	260980
06-10978	Silicon Graphics Federal, Inc.	MANAGEMENT ASSISTANCE CORPORATION	METL INC ATTN: LUZ SANCHEZ 8600 BOEING DRIVE EL PASO, TX 79925			\$1,419.20 Scheduled Unsecured		Paid by Agent	247515
06-10977	Silicon Graphics, Inc.	MAR/TRON INC	470 W INDUSTRIAL PARK RD FLIPPIN, AR 72634	731	8/24/2006	\$25,635.50 Claimed Unsecured \$25,635.50 Scheduled Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	247516
06-10977	Silicon Graphics, Inc.	MARGARET MALLON AND GREGG M ROSENBERG & ASSOC	15035 WESTPARK DR # 815 HOUSTON, TX 77082	667	8/7/2006	\$24,000.00 Claimed Unsecured	Shareholder (Common Stock)	Filed after bar date	260982
06-10977	Silicon Graphics, Inc.	MARITIME LIFE ASSURANCE COMPANY	ATTN: KERRI UFAGLAU - COLLECTIONS SUPERVISOR PO BOX 4606 STN A TORONTO, ON M5W 4Z2 CANADA	440	8/2/2006	\$67,714.28 Claimed Priority \$67,714.28 Claimed Unsecured \$67,714.28 Total Claimed	Insurance Providers	This claim has been expunged. Docket no. 750, 12/1/2006. Claim filed out of balance	260267
06-10977	Silicon Graphics, Inc.	MARKERT, MIKE	18750 PENDERGAST AVE CUPERTINO, CA 95014			\$8,004.23 Scheduled Priority		Paid by Agent	246980
06-10977	Silicon Graphics, Inc.	MARKET2LEAD, INC.	ATTN: GEOFF REGO, CEO 3940 FREEDOM CIR STE 804 SANTA CLARA, CA 95054	225	7/21/2006	\$68,266.94 Claimed Unsecured \$68,266.94 Scheduled Unsecured	Goods/Services	Paid by AgentSecond Distribution 06/27/2007	258494
06-10977	Silicon Graphics, Inc.	MARTELL TIRE & AUTO SERVICE	110 BAY STREET CHIPPEWA FALLS, WI 54729			\$333.06 Scheduled Unsecured		First Distribution 12/06/2006	247518
06-10977	Silicon Graphics, Inc.	MARTINEZ, DANIEL	1129 EVERGREEN LN APT # 1 CHIPPEWA FALLS, WI 54729	221	7/21/2006	\$8,384.34 Original Priority \$7,517.00 Claimed Priority \$7,517.00 Scheduled Priority	Employee/Wages	Docket no. 750, 12/1/2006.	246981
06-10977	Silicon Graphics, Inc.	MARYLAND COMPTROLLER OF THE TREASURY	UNCLAIMED PROPERTY SECTION 301 WEST PRESTON STREET BALTIMORE, MD 21201			\$6,297.02 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247519
06-10977	Silicon Graphics, Inc.	MASSACHUSETTS DEPT. OF THE TREASURER	ABANDONED PROPERTY DIVISION ONE ASHBURTON PLACE, 12TH FLOOR BOSTON, MA 02108			\$504.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247520

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	MASTERSOFT	MASTERSOFT INC 51 CAMBRIDGE STREET SAN CARLOS, CA 94070			\$5,775.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247521
06-10978	Silicon Graphics Federal, Inc.	MATHIAS LOCK & KEY INC	1795 WELTON STREET DENVER, CO 80202			\$2,860.80 Scheduled Unsecured		Paid by Agent	247522
06-10977	Silicon Graphics, Inc.	MCCONVILLE, KATIE	11596 ROLLING HILLS DR. DUBLIN, CA 94568			\$670.99 Scheduled Priority		Paid by Agent	246970
06-10977	Silicon Graphics, Inc.	MCCOY,PEGGY	741 2ND AVE HALF MOON BAY, CA 94019-850			\$2,551.00 Scheduled Priority		Paid by Agent	246982
06-10977	Silicon Graphics, Inc.	MCDONALD, MARTIN	27580 BAHAMA AVE HAYWARD, CA 94545	372	8/1/2006	\$9,900.00 Claimed Priority \$9,900.00 Scheduled Priority	Employee/Wages	Paid by Agent	247029
06-10977	Silicon Graphics, Inc.	MCI	PO BOX 85080 PAYMENTS PROCESSING CENTER RICHMOND, VA 23285-4100			\$43,701.42 Scheduled Unsecured			247525
06-10977	Silicon Graphics, Inc.	MCI WORLDCOM COMMUNICATIONS	MCI WORLDCOM COMMUNICATIONS INC PO BOX 96023 CHARLOTTE, NC 28296-0023			\$58,197.17 Scheduled Unsecured			247526
06-10977	Silicon Graphics, Inc.	MCI WORLDCOM INTERNATIONAL INC	VERIZON BUSINESS INTL 201 CENTENNIAL AVE. 3RD FLOOR FINANCE DEPT. PISCATAWAY, NJ 08854 Noticing: VERIZON BUSINESS INTL 201 CENTENNIAL AVE 3RD FL FINANCE DEPT PISCATAWAY, NJ 08854	175	7/18/2006	\$8,067.43 Claimed Unsecured \$10,754.27 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247527
06-10977	Silicon Graphics, Inc.	MCLACHLAN, DAN	1565 267TH PL SE SAMMAMISH, WA 98075	327	7/27/2006	\$10,000.00 Claimed Priority \$9,400.00 Claimed Unsecured \$20,000.00 Scheduled Priority \$9,400.00 Scheduled Unsecured \$19,400.00 Total Claimed	Employee/Wages	Paid by Agent	247030
06-10977	Silicon Graphics, Inc.	MCLAUGHLIN, KEVIN	3757 RIDGEVIEW CT MORGAN HILL, CA 95037	361	7/31/2006	\$10,000.00 Claimed Priority \$126,523.08 Claimed Unsecured \$126,523.08 Scheduled Unsecured \$136,523.08 Total Claimed	Employee/Wages	Possibly duplicated by claim no. 362 Paid by Agent	247529
06-10977	Silicon Graphics, Inc.	MCLAUGHLIN, KEVIN	3757 RIDGEVIEW CT MORGAN HILL, CA 95037	362	7/31/2006	\$10,000.00 Claimed Priority \$126,523.08 Claimed Unsecured \$10,000.00 Scheduled Priority \$136,523.08 Total Claimed	Employee/Wages	Possible duplicate of claim no. 361	247031
06-10977	Silicon Graphics, Inc.	MCLELLAN ESTATE CO	707 OLD COUNTY RD P.O. BOX 806 BELMONT, CA 94002			\$2,669.35 Scheduled Unsecured		Paid by Agent	247530
06-10977	Silicon Graphics, Inc.	MCMASTER CARR SUPPLY CO	600 COUNTY LINE RD ELMHURST, IL 60126	727	8/21/2006	\$2,021.16 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	269502
06-10977	Silicon Graphics, Inc.	MCMASTER-CARR SUPPLY COMPANY	P.O. BOX 7690 CHICAGO, IL 60680			\$730.31 Scheduled Unsecured			247532
06-10977	Silicon Graphics, Inc.	MCSI	PO BOX 740997 ATLANTA, GA 30374-0997			\$11,700.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247533
06-10977	Silicon Graphics, Inc.	MEACH,NICK	7221 BOURBON LANE LA PALMA, CA 90623			\$269.04 Scheduled Priority		Paid by Agent	247032
06-10977	Silicon Graphics, Inc.	MEDIUS	1103 MONTAGUE COURT MILPITAS, CA 95035			\$30,289.95 Scheduled Unsecured		Paid by Agent	247534
06-10977	Silicon Graphics, Inc.	MELANCON,TYRONE	450 OSPREY DRIVE PATTERSON, CA 95363			\$1,250.31 Scheduled Priority		Paid by Agent	247033
06-10977	Silicon Graphics, Inc.	MELLO COMMUNICATIONS	606 PORTSMOUTH LN FOSTER CITY, CA 94404	148	7/18/2006	\$14,925.00 Original Priority \$0.00 Claimed Priority \$14,925.00 Claimed Unsecured \$14,925.00 Scheduled Unsecured \$14,925.00 Total Claimed	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007 Claim is unsigned	247535

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	MENTOR GRAPHICS	MENTOR GRAPHICS CORPORATION PO BOX 75471 CHICAGO, IL 60675-5471			\$346.85 Scheduled Unsecured		First Distribution 12/06/2006	247536
06-10977	Silicon Graphics, Inc.	MERIBEL ENTERPRISES, LLC	DBA ATLAS MANUFACTURING C/O JOHN PETERSON 2950 WEEKS AVE SE MINNEAPOLIS, MN 55414	223	7/21/2006	\$101,206.75 Original Priority \$101,206.75 Claimed Administrative \$155,765.15 Claimed Unsecured \$256,971.90 Scheduled Unsecured \$256,971.90 Total Claimed	Goods/Services	Docket no. 787, 1/9/2007. Second Distribution 06/27/2007	258501
06-10977	Silicon Graphics, Inc.	MERITEC	97 CORWIN DRIVE PAINESVILLE, OH 44077			\$451,718.70 Scheduled Unsecured			247537
06-10977	Silicon Graphics, Inc.	MERITEC	JOHN T VENABLECK, JR 1359 W JACKSON ST PAINESVILLE, OH 44077 Noticing: THALER & GERTLER, LLP ATTN: JEFFREY L SOLOMON 900 MERCHANTS CONCOURSE, SUITE 424 WESTBURY, NY 11590 Distribution: THALER & GERTLER, LLP 900 MERCHANTS CONCOURSE, SUITE 414 WESTBURY, NY 11590	458	8/2/2006	\$317,403.00 Claimed Administrative	Goods/Services	Paid by Agent	260354
06-10977	Silicon Graphics, Inc.	MERITEC	ATTN: JOHN T VENABLECK, JR 1359 WEST JACKSON STREET PAINESVILLE, OH 44077	460	8/2/2006	\$134,315.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260355
06-10977	Silicon Graphics, Inc.	MERIX CORP.	MARIA WALTON, CORPORATE CREDIT MANAGER 1521 POPLAR LANE FOREST GROVE, OR 97116	133	7/18/2006	\$39,400.00 Claimed Unsecured \$37,830.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	257995
06-10977	Silicon Graphics, Inc.	MERRILL COMMUNICATIONIS	DALE L HEIN, CREDIT MGR CM-9638 ST PAUL, MN 55170-9638	451	8/2/2006	\$8,372.00 Claimed Unsecured \$6,106.25 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260349
06-10977	Silicon Graphics, Inc.	METLIFE	DEPT CH 10579 PALATINE, IL 60055-0579			\$15,340.08 Scheduled Unsecured		Paid by Agent	247541
06-10977	Silicon Graphics, Inc.	MICHIGAN DEPARTMENT OF TREASURY	UNCLAIMED PROPERTY DIVISION P.O. BOX 30756 LANSING, MI 48909			\$2,399.41 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247542
06-10977	Silicon Graphics, Inc.	MICRON SEMICONDUCTOR PRODUCTS	ATTN GREG HARWOOD 8000 S FEDERAL WAY MS 1-507 BOISE, ID 83707	321	7/26/2006	\$629,680.00 Claimed Unsecured \$627,300.00 Scheduled Unsecured	Goods/Services	Scheduled contingent First Distribution 12/06/2006Second Distribution 06/27/2007	259331
06-10977	Silicon Graphics, Inc.	MICROSOFT	PO BOX 84808 SEATTLE, WA 98124-6108			\$9,893.37 Scheduled Unsecured		Paid by Agent	247544
06-10977	Silicon Graphics, Inc.	MICRO-STAR INTRNATIONAL CO	#69 LI-DE ST JUNG-HE CITY, TAIPEI			\$10.00 Scheduled Unsecured		First Distribution 12/06/2006	247545
06-10977	Silicon Graphics, Inc.	MICROSTRATEGY	8000 TOWERS CRESCENT DR VIENNA, VA 22182			\$22,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247546
06-10977	Silicon Graphics, Inc.	MIDLAND PAPER COMPANY	1140 PAYSAPHERE CIR CHICAGO, IL 60674			\$4,141.66 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247547
06-10977	Silicon Graphics, Inc.	MIDWEST LOCK & SAFE INC	2642 30TH AVE S MINNEAPOLIS, MN 55406-1632			\$731.76 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247548
06-10977	Silicon Graphics, Inc.	MILLENNIUM ELECTRONICS INC	90 GREAT OAKS BLVD STE 107 SAN JOSE, CA 95119-1314			\$38,850.00 Scheduled Unsecured			247549

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	MILLENNIUM ELECTRONICS INC.	CREDITORS ADJUSTMENT BUREAU INC., ASSIGNEE OF MILLENNIUM ELECTRONICS INC. PO BOX 5932 SHERMAN OAKS, CA 91413	394	8/1/2006	\$38,850.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260253
06-10977	Silicon Graphics, Inc.	MILLER,REID	1245 JOHNSON ST REDWOOD CITY, CA 94061-2214			\$1,846.15 Scheduled Priority		Paid by Agent	247034
06-10977	Silicon Graphics, Inc.	MINICOMPUTER EXCHANGE INC	610 NORTH PASTORIA AVENUE SUNNYVALE, CA 94085			\$750.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247550
06-10977	Silicon Graphics, Inc.	MIPS TECHNOLOGIES, INC	1225 CHARLESTON ROAD MOUNTAIN VIEW, CA 94043			\$1,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247551
06-10978	Silicon Graphics Federal, Inc.	MISSISSIPPI STATE TAX COMMISSION	BANKRUPTCY SECTION PO BOX 22808 JACKSON, MS 39225-2808	771	9/18/2006	\$897.00 Claimed Priority \$89.70 Claimed Unsecured \$986.70 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	269953
06-10978	Silicon Graphics Federal, Inc.	MISSISSIPPI STATE TAX COMMISSION	BANKRUPTCY SECTION PO BOX 22808 JACKSON, MS 39225-2808	784	10/3/2006	\$897.00 Claimed Priority \$89.70 Claimed Unsecured \$986.70 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	273186
06-10977	Silicon Graphics, Inc.	MISSISSIPPI STATE TREASURER	UNCLAIMED PROPERTY DIVISION 1101 WOOLFOLK STATE OFFICE BLDG., SUITE A JACKSON, MS 39201			\$486.82 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247552
06-10978	Silicon Graphics Federal, Inc.	MISSOURI DEPARTMENT OF REVENUE	PO BOX 475 JEFFERSON, MO 65105	6	5/22/2006	\$28,773.04 Original Priority \$1,438.65 Original Unsecured \$2,014.11 Claimed Priority \$0.00 Claimed Unsecured \$2,014.11 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Docket no. 750, 12/1/2006.	245757
06-10977	Silicon Graphics, Inc.	MITRIONICS AB	SCHEELEVAGEN 17 LUND, SE-223 70, SWEDEN			\$15,625.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247553
06-10977	Silicon Graphics, Inc.	MODELMASTERS	3390 COMMERCIAL AVENUE NORTHBROOK, IL 60062			\$2,900.00 Scheduled Unsecured		Docket no. 755, 12/4/2006. Docket no. 787, 1/9/2007. First Distribution 12/06/2006Second Distribution 06/27/2007	247554
06-10977	Silicon Graphics, Inc.	MOMSEN, LEONARDOS & CIA	RUA TEOFILLO OTTONI 63-100 ANDAR CENTRO, RIO DE JANEIRO, 20090-080 BRAZIL			\$374.80 Scheduled Unsecured		First Distribution 12/06/2006	247555
06-10977	Silicon Graphics, Inc.	MORGAN, CAROLYN & RICHARD	569 CO RD 325 MOULTON, AL 35650	765	9/12/2006	\$450.00 Claimed Unsecured	Shareholder (Common Stock)	This claim has been expunged. Docket no. 750, 12/1/2006. Filed after bar date	269914
06-10977	Silicon Graphics, Inc.	MOROSAN, LAUNA	1125 E BROADWAY # 447 GLENDALE, CA 91205	410	8/2/2006	\$3,800.00 Claimed Unsecured	Goods/Services	Possibly duplicated by claim no.s 411, 639 First Distribution 12/06/2006Second Distribution 06/27/2007	260237
06-10977	Silicon Graphics, Inc.	MOROSAN, LAUNA	1147 E BROADWAY #447 GLENDALE, CA 91205	411	8/2/2006	\$3,800.00 Claimed Unsecured \$3,800.00 Scheduled Unsecured	Goods/Services	Possible duplicate of claim no. 410	247491
06-10977	Silicon Graphics, Inc.	MOROSAN, LAUNA	1125 E BROADWAY # 447 GLANDALE, CA 91250	639	8/4/2006	\$3,800.00 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 410	260943

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	MORRIS CORPORATE CENTER	P.O. BOX 632839 CINCINNATI, OH 45263-2839			\$16,285.88 Scheduled Unsecured			247556
06-10977	Silicon Graphics, Inc.	MORRIS NICHOLS ARSHT & TUNNELL	ATTN ROBERT J DEHNEY 1201 N MARKET ST PO BOX 1347 WILMINGTON, DE 19899	365	7/31/2006	\$4,481.40 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259844
06-10977	Silicon Graphics, Inc.	MORRIS, NICHOLS, ARSHT & TUNNELL	PO BOX 1347 WILMINGTON, DE 19899			\$4,481.40 Scheduled Unsecured			247557
06-10977	Silicon Graphics, Inc.	MOTOROLA	MOTOROLA INC 6501 WILLIAM CANNON DRIVE WEST MAIL DROP OE345 AUSTIN, TX 78735-8598			\$530.58 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247558
06-10977	Silicon Graphics, Inc.	MOUNTAIN VIEW DOOR CLOSER	171 CASTRO STREET MOUNTAIN VIEW, CA 94041			\$57.32 Scheduled Unsecured		First Distribution 12/06/2006	247559
06-10977	Silicon Graphics, Inc.	MOUSETRAPPE, INC.	538 N. GERHOLD PLACENTIA, CA 92870			\$4,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247560
06-10977	Silicon Graphics, Inc.	MSA SYSTEMS INC	2594 LEGHORN ST MOUNTAIN VIEW, CA 94043	289	7/24/2006	\$159,201.20 Claimed Unsecured \$159,201.20 Scheduled Unsecured	Goods/Services	Amends claim no. 28 First Distribution 12/06/2006Second Distribution 06/27/2007	247561
06-10977	Silicon Graphics, Inc.	MSA SYSTEMS, INC	2594 LEGHORN ST MOUNTAIN VIEW, CA 94043	28	6/12/2006	\$159,201.00 Claimed Unsecured	Goods/Services	Amended by claim no. 289	245777
06-10977	Silicon Graphics, Inc.	MSC SOFTWARE	2300 TRAVERWOOD DRIVE ANN ARBOR, MI 48105			\$6,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247562
06-10978	Silicon Graphics Federal, Inc.	MULTIGEN - PARADIGM, INC.	ATTN DONNA GARCIA 1301 W PRESIDENT GEORGE BUSH HWY STE 120 RICHARDSON, TX 75080	814	10/30/2006	\$10,000.00 Claimed Unsecured	Goods/Services	Filed after bar date	273593
06-10978	Silicon Graphics Federal, Inc.	MULTIGEN PARADIGM INC	1301 W PRESIDENT GEORGE BUSH HWY SUITE 120 RICHARDSON, TX 75080-1143	388	8/1/2006	\$24,518.00 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 373	259952
06-10978	Silicon Graphics Federal, Inc.	MULTIGEN PARADIGM INC.	1301 W PRESIDENT GEORGE BUSH HWY SUITE 120 RICHARDSON, TX 75080	373	8/1/2006	\$24,518.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Possibly duplicated by claim no. 388	259933
06-10977	Silicon Graphics, Inc.	MURDOCK & ASSOCIATES DBA HORN MURDOCK COLE.	ATTN: MIKE G REINELKE 2041 MISSION COLLEGE BLVD #159 SANTA CLARA, CA 95054	345	7/27/2006	\$158,205.00 Claimed Unsecured \$127,666.25 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259466
06-10977	Silicon Graphics, Inc.	MUZAK	YVONNE RUNKEL, CREDIT MGR PO BOX 6000 EAU CLAIRE, WI 54702-6000	129	7/18/2006	\$4,877.95 Claimed Unsecured \$4,925.28 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247563
06-10977	Silicon Graphics, Inc.	NATIONAL AERONAUTICS AND SPACE ADMIN.	CODE 200 ATTN: ROSA ELISA ACEVEDO, CONTRACTING OFFICER GREENBELT RD GREENBELT, MD 20771	634	8/4/2006	\$3,255.02 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	260663
06-10977	Silicon Graphics, Inc.	NATIONAL AERONAUTICS AND SPACE ADMIN.	CODE 200 ATTN: ROSA ELISA ACEVEDO, CONTRACTING OFFICER GREENBELT RD GREENBELT, MD 20771	637	8/4/2006	\$4,417,159.98 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	260668
06-10977	Silicon Graphics, Inc.	NATIONAL AERONAUTICS AND SPACE ADMIN.	CODE 200 ATTN: ROSA ELISA ACEVEDO, CONTRACTING OFFICER GREENBELT RD GREENBELT, MD 20771	682	8/7/2006	\$25,059,922.45 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	261001

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	NATIONAL ELEVATOR INSPECTION	P.O. BOX 503067 ST. LOUIS, MO 63150-3067			\$292.00 Scheduled Unsecured		First Distribution 12/06/2006	247565
06-10977	Silicon Graphics, Inc.	NATIONAL HIGH PERFORMANCE COMPUTING	& COMMUNICATIONS COUNCIL SUSAN J MIGUEL, CONFERENCE MANAGER 38 APRIL LANE TIVERTON, RI 02878	144	7/18/2006	\$10,000.00 Claimed Unsecured \$10,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247566
06-10977	Silicon Graphics, Inc.	NATIONAL MICRORENTALS	28 ABEEL ROAD ATTN ACCTS PAYABLE MONROE TWP, NJ 8831			\$13,947.64 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247567
06-10977	Silicon Graphics, Inc.	NATURE'S PRIDE	LUKE S KEMPEN, MEMBER OWNER 7360 9 MILE CREEK RD EAU CLAIRE, WI 54701	405	8/2/2006	\$769.10 Claimed Unsecured \$769.10 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247568
06-10977	Silicon Graphics, Inc.	NC, LLC	FLEET-TECH "ONSITE" PO BOX 1247 EAU CLAIRE, WI 54702-1247			\$232.04 Scheduled Unsecured		First Distribution 12/06/2006	247569
06-10977	Silicon Graphics, Inc.	NEC DISPLAY SOLUTIONS OF AMERICAS INC	PO BOX 905949 CHARLOTTE, NC 28290-5949			\$159.00 Scheduled Unsecured		First Distribution 12/06/2006	247570
06-10977	Silicon Graphics, Inc.	NEEHA KOMMA	15 SOUTHBROOK IRVINE, CA 92604			\$307.00 Scheduled Priority		Paid by Agent	246969
06-10977	Silicon Graphics, Inc.	NEEHA KOMMA	15 SOUTHBROOK IRVINE, CA 92604			\$307.00 Scheduled Unsecured		First Distribution 12/06/2006	247571
06-10977	Silicon Graphics, Inc.	NELSON, THOMAS H.	128 LINDSEY DR LAUREL, MS 39440-1732	19	6/5/2006	Undetermined Claimed Unsecured	Shareholder (Common Stock)		257428
06-10977	Silicon Graphics, Inc.	NET RESULTS GROUP, INC	PROFESSIONAL SERVICES DIVISION DAVID RUSSIE, CEO 19111 WEST TEN MILE ROAD SUITE 167 SOUTHFIELD, MI 48075-2434	183	7/19/2006	\$1,335.21 Claimed Unsecured \$1,335.21 Scheduled Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007 No amount stated	247572
06-10977	Silicon Graphics, Inc.	NETERION INC	S2IO INC DEPT LA 22324 PASADENA, CA 91185-2324			\$116,961.00 Scheduled Unsecured			247573
06-10977	Silicon Graphics, Inc.	NETERION INC	20230 STEVENS CREEK BLVD STE C CUPERTINO, CA 95014	500	8/3/2006	\$116,961.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260394
06-10977	Silicon Graphics, Inc.	NEW HORIZONS COMPUTER LEARNING CENTER, MN	BRUCE DEBELE - DIRECTOR OF FINANCE 4510 W 77TH STREET, SUITE 210 EDINA, MN 55435-5500	113	7/18/2006	\$2,500.00 Original Priority \$0.00 Claimed Priority \$2,500.00 Claimed Unsecured \$2,500.00 Scheduled Unsecured \$2,500.00 Total Claimed	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Claim filed out of balance First Distribution 12/06/2006Second Distribution 06/27/2007	257945
06-10977	Silicon Graphics, Inc.	NEW JERSEY DEPARTMENT OF TREASURY	UNCLAIMED PROPERTY DIVISION, REPORT SECTION P.O. BOX 214 TRENTON, NJ 08695			\$246.40 Scheduled Unsecured		First Distribution 12/06/2006	247575
06-10977	Silicon Graphics, Inc.	NEW YORK STATE COMPTROLLER	OFFICE OF UNCLAIMED FUNDS, REMITTANCE CONTROL 110 STATE STREET, 2ND FLOOR ALBANY, NY 12236			\$19,500.84 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247576
06-10977	Silicon Graphics, Inc.	NEW YORK STATE DEPARTMENT OF HEALTH	ATTN AGG NEAL S MANN NYS OFFICE OF THE ATTORNEY GENERAL 120 BROADWAY NEW YORK, NY 10271	725	8/18/2006	\$241.84 Claimed Unsecured	Employee Benefit Plan Provider/Administrator	First Distribution 12/06/2006	269500
06-10977	Silicon Graphics, Inc.	NEW YORK STATE DEPARTMENT OF LABOR	UNEMPLOYMENT INSURANCE DIVISION GOV W AVERELL HARRMAN STATE OFC BLDG CAMPUS BLDG 12 RM 256 ALBANY, NY 12240	770	9/18/2006	\$49.57 Claimed Priority	Tax	This claim has been withdrawn. Docket no. 652, 9/18/2006.	269952

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10978	Silicon Graphics Federal, Inc.	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	5	5/22/2006	\$9.24 Claimed Priority \$150.00 Claimed Unsecured \$159.24 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	245756
06-10982	Silicon Studio, Inc.	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	203	6/12/2006	\$21,696.10 Claimed Priority \$4,239.00 Claimed Unsecured \$25,935.10 Total Claimed	Tax	This claim has been withdrawn. Docket no. 596, 8/28/2006.	258432
06-10977	Silicon Graphics, Inc.	NEWARK INONE	DONNA COWELL, ADMINISTRATIVE ASSISTANT 4801 N RAVENSWOOD AVE CHICAGO, IL 60640	167	7/18/2006	\$8,368.75 Claimed Unsecured \$8,368.75 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247577
06-10977	Silicon Graphics, Inc.	NEWBURN, ROBERT	9635 RAINFALL AVE LAS VEGAS, NV 89147	232	7/21/2006	\$466.72 Claimed Unsecured	Employee/Wages	First Distribution 12/06/2006Second Distribution 06/27/2007	258510
06-10977	Silicon Graphics, Inc.	NEXT GENERATION PRODUCTS	ATTN: CHRISTOPHER SHAPTER 14 SHANIKO COMMON FREMONT, CA 94539			\$83,790.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247578
06-10977	Silicon Graphics, Inc.	NICOR	PO BOX 310 AURORA, IL 60507-0310			\$1,197.30 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247579
06-10977	Silicon Graphics, Inc.	NICOR GAS	PO BOX 549 AURORA, IL 60607	823	12/28/2006	\$1,332.67 Claimed Unsecured	Utilities	Filed after bar date	276628
06-10977	Silicon Graphics, Inc.	NJ NATURAL GAS CO	P.O. BOX 1378 WALL, NJ 07715-0001			\$63.72 Scheduled Unsecured		First Distribution 12/06/2006	247580
06-10978	Silicon Graphics Federal, Inc.	NJVC LLC	8614 WESTWOOD CENTER DRIVE SUITE 1000 VIENNA, VA 22182			\$1,201.23 Scheduled Unsecured		Paid by Agent	247581
06-10977	Silicon Graphics, Inc.	NOBEL EXECUTIVE CENTER	DEPARTMENT #0069 P.O. BOX 51472 LOS ANGELES, CA 90051-5772			\$786.05 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247582
06-10977	Silicon Graphics, Inc.	NORTECH SYSTEMS INC	ATTN: SUE JANSEN, ACCOUNTING 4050 NORRIS CT NW BEMIDJI, MN 56601-8788	224	7/21/2006	\$100,229.99 Claimed Unsecured \$100,229.99 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258493
06-10977	Silicon Graphics, Inc.	NORTHERN STATES POWER COMPANY, A MINNESOTA CORP.,	D/B/A XCEL ENERGY KATIE A MILLER, COLLECTION ANALYST PO BOX 727 LA CROSSE, WI 54602-0727	125	7/18/2006	\$19,245.13 Claimed Unsecured	Utilities	First Distribution 12/06/2006Second Distribution 06/27/2007	257980
06-10977	Silicon Graphics, Inc.	NORTHERN STATES POWER COMPANY, A WISCONSIN CORP.,	D/B/A XCEL ENERGY KATIE A MILLER, COLLECTION ANALYST PO BOX 727 LA CROSSE, WI 54602-0727	127	7/18/2006	\$169,451.09 Original Unsecured \$153,464.71 Claimed Unsecured \$172,710.14 Scheduled Unsecured	Utilities	Docket no. 788, 1/9/2007. Second Distribution 06/27/2007	257982
06-10977	Silicon Graphics, Inc.	NOVELL INC	1800 SOUTH NOVELL PLACE PROVO, UT 84606			\$508,094.30 Scheduled Unsecured		Paid by Agent	247584
06-10977	Silicon Graphics, Inc.	NOVELL, BOBI	6937 AZALEA DRIVE SAN JOSE, CA 95120			\$2,475.00 Scheduled Priority		Paid by Agent	247035
06-10977	Silicon Graphics, Inc.	NTH DEGREE INC	1492 KELTON DR STONE MOUNTAIN, GA 30083	395	8/2/2006	\$9,836.66 Claimed Unsecured \$9,836.66 Scheduled Unsecured	Goods/Services	CLAIM AMOUNT IS AMBIGUOUS. CLAIMS \$8,836.66 IN BOX #6 AND \$9,836.66 IN BOX #4Second Distribution 06/27/2007	247585
06-10977	Silicon Graphics, Inc.	NTH DEGREE INC	1492 KELTON DR STONE MOUNTAIN, GA 30083	396	8/2/2006	\$27,333.47 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260185

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	NTH DEGREE INC	14711 BENTLEY CIR STE A TUSTIN, CA 92780 Noticing: 1492 KELTON DR STONE MOUNTAIN, GA 30083	657	8/7/2006	\$61,221.84 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	260966
06-10977	Silicon Graphics, Inc.	NUSSBERGER, MARY	E9790 COUNTY RD N COLFAX, WI 54730	269	7/24/2006	\$10,143.13 Original Priority \$8,770.77 Claimed Priority \$8,770.77 Scheduled Priority	Employee/Wages	Docket no. 750, 12/1/2006.	247036
06-10977	Silicon Graphics, Inc.	O.C. TANNER RECOGNITION COMPANY	LESIA HARMON 1930 SOUTH STATE STREET SALT LAKE CITY, UT 84115	197	7/20/2006	\$857.11 Claimed Unsecured \$2,868.95 Scheduled Unsecured	Goods/Services	Scheduled contingent First Distribution 12/06/2006Second Distribution 06/27/2007	258263
06-10977	Silicon Graphics, Inc.	OAKLAND COUNTY TREASURER	1200 N TELEGRAPH PONTIAC, MI 48341	14	5/30/2006	\$287.43 Claimed Administrative	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	245765
								Debtor name and case number do not match Plus interest	
06-10977	Silicon Graphics, Inc.	OCCIDENTIAL OIL & GAS	10889 WILSHIRE BLVE LOS ANGELES, CA 90024			\$10,259.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247587
06-10977	Silicon Graphics, Inc.	OCR SERVICES	OCR SERVICES INC ATTN: VIJAY K RATHI 15825 SHADY GROVE RD, SUITE #90 ROCKVILLE, MD 20850			\$6,000.00 Scheduled Unsecured		Paid by Agent	247588
06-10977	Silicon Graphics, Inc.	OFFICE DEPOT, INC	ATTN: BANKRUPTCY DEPT 2200 OLD GERMANTOWN RD DELRAY BCH, FL 33445	3	5/22/2006	\$4,651.37 Claimed Unsecured \$4,651.37 Scheduled Unsecured	Goods/Services	Amended by claim no. 617 Paid by Agent	245754
06-10977	Silicon Graphics, Inc.	OFFICE DEPOT, INC.	ATTN BANKRUPTCY DEPT 2200 OLD GERMANTOWN RD DELRAY BCH, FL 33445	617	8/4/2006	\$2,366.33 Claimed Unsecured	Goods/Services	Amends claim no. 3	260628
06-10978	Silicon Graphics Federal, Inc.	OFFICE MOVERS INC	6500 KANE WAY ELKRIDGE, MD 21075			\$385.70 Scheduled Unsecured		Paid by Agent	247590
06-10977	Silicon Graphics, Inc.	OHIO BUREAU OF WORKERS' COMPENSATION	LAW SECTION BANKRUPTCY UNIT PO BOX 15398 COLUMBUS, OH 43215-0398	43	6/26/2006	\$1,730.33 Claimed Priority	Tax	This claim has been expunged. Docket no. 750, 12/1/2006.	245910
06-10977	Silicon Graphics, Inc.	OHIO DEPARTMENT OF COMMERCE	DIVISION OF UNCLAIMED FUNDS 77 SOUTH HIGH STREET, 20TH FLOOR COLUMBUS, OH 43215			\$272.00 Scheduled Unsecured		First Distribution 12/06/2006	247592
06-10977	Silicon Graphics, Inc.	OHIO DEPARTMENT OF TAXATION	ATTN: REBECCA DAUM, ESQ BANKRUPTCY DIVISION 30 E BROAD ST COLUMBUS, OH 43215	74	7/11/2006	\$805.59 Claimed Priority	Tax	This claim has been expunged. Docket no. 750, 12/1/2006.	255703
06-10977	Silicon Graphics, Inc.	OKAYA ELECTRIC AMERICA	52 MARKS RD #1 VALPARAISO, IN 46383-5152	420	8/2/2006	\$0.00 Claimed Secured \$0.00 Claimed Priority \$0.00 Claimed Unsecured \$0.00 Total Claimed	No Basis Indicated	Zero Dollar Claim	260257
06-10977	Silicon Graphics, Inc.	OKLAHOMA TAX COMMISSION	BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE PO BOX 53248 OKLAHOMA CITY, OK 73152-3248 Distribution: ACCOUNT MAINTENANCE DIVISION P.O. BOX 53248 OKLAHOMA CITY, OK 73152-3248	10	5/26/2006	\$4,044.38 Claimed Priority \$200.00 Claimed Unsecured \$4,244.38 Total Claimed	Tax	This claim has been withdrawn. Docket no. 590, 9/1/2006.	245759

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10978	Silicon Graphics Federal, Inc.	OKLAHOMA TAX COMMISSION	BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE PO BOX 53248 OKLAHOMA CITY, OK 73152-3248 Distribution: ACCOUNT MAINTENANCE DIVISION P.O. BOX 53248 OKLAHOMA CITY, OK 73152-3248	12	5/26/2006	\$1,025.88 Claimed Priority \$100.00 Claimed Unsecured \$1,125.88 Total Claimed	Tax	This claim has been withdrawn. Docket no. 526, 8/28/2006.	245763
06-10977	Silicon Graphics, Inc.	OLMOS WORKSTATIONS GMBH	ATTN: ANDREAS URENSEL SENEFELDERSTRABE 11 BRAUNSCHWEIG, D 38124 GERMANY	505	8/3/2006	\$5,590.00 Claimed Unsecured \$5,590.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247593
06-10977	Silicon Graphics, Inc.	OLYMPIA TECH ELECTRICAL	M & I 47 P.O. BOX 1414 MINNEAPOLIS, MN 55480-1414	435	8/2/2006	\$5,164.50 Claimed Unsecured \$5,164.50 Scheduled Unsecured \$5,164.00 Total Claimed	Goods/Services	Claim filed out of balance AMOUNT IS AMBIGUOUS. LISTS \$5,164.50 AS UNSECURED PRIORITY AMOUNT & \$5,164.00 AS TOTAL AMOUNTSecond Distribution 06/27/2007	247594
06-10977	Silicon Graphics, Inc.	OMRON SOFTWARE CO	OMRON SOFTWARE COMPANY LTD PARALE MITSUI BUILDING 8 HIGASHIDA-CHO KAWASAKI-KU KANAGAWA, 210-0005 JAPAN			\$969.30 Scheduled Unsecured		Paid by Agent	247595
06-10977	Silicon Graphics, Inc.	ONE CABOT ROAD HUDSON LLC	119 NORTH FOURTH ST, SUITE 407 C/O HESKIN GROUP MINNEAPOLIS, MN 55401			\$244.62 Scheduled Unsecured		Paid by Agent	247596
06-10977	Silicon Graphics, Inc.	ONYX WASTE SVCS MIDWEST INC M4	8041 INNOVATION WAY CHICAGO, IL 60682-080			\$2,804.57 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247597
06-10977	Silicon Graphics, Inc.	OPEN SOURCE STORAGE, INC.	JIM ANDERSON, CFO 1195 BORREGAS AVE SUNNYVALE, CA 94089	161	7/18/2006	\$10,198.00 Original Priority \$0.00 Claimed Priority \$10,198.00 Claimed Unsecured \$10,198.00 Scheduled Unsecured \$10,198.00 Total Claimed	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. Claim filed out of balance First Distribution 12/06/2006Second Distribution 06/27/2007	247598
06-10979	Cray Research, L.L.C.	ORACLE USA, INC., AS SUCCESSOR IN INTEREST TO	ORACLE CORPORATION ("ORACLE") SHAWN CHRISTIANSON ESQ BUCHALTER NEMER PC 333 MARKET ST 25TH FL SAN FRANCISCO, CA 94105	383	8/1/2006	\$302,087.10 Claimed Unsecured	Executory Contracts	This claim has been withdrawn. Docket no. 748, 11/29/2006.	260323
06-10977	Silicon Graphics, Inc.	ORCHARD SUPPLY HARDWARE	P.O. BOX 49016 SAN JOSE, CA 95161-9016			\$298.61 Scheduled Unsecured		First Distribution 12/06/2006	247600
06-10977	Silicon Graphics, Inc.	OREGON DEPARTMENT OF REVENUE	REVENUE BLDG 955 CENTER ST NE SALEM, OR 97301-2555	773	9/20/2006	\$3,668.90 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possibly duplicated by claim no. 793 Amended by claim no. 782	270088
06-10977	Silicon Graphics, Inc.	OREGON DEPARTMENT OF REVENUE	REVENUE BLDG 955 CENTER ST NE SALEM, OR 97301-2555	782	10/2/2006	\$221.22 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possibly duplicated by claim no. 794 Amends claim no. 773	273195
06-10977	Silicon Graphics, Inc.	ORKIN EXTERMINATING	21 AIRPORT BLVD UNIT G S SAN FRANCISCO, CA 94080-6518			\$1,114.40 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247601

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	ORRICK, HERRINGTON & SUTCLIFFE	4253 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693			\$162.50 Scheduled Unsecured		First Distribution 12/06/2006	247602
06-10977	Silicon Graphics, Inc.	OSTROM,JIM	17096 52 AVE CHIPPEWA FALLS, 54729			\$7,955.77 Scheduled Priority		Paid by Agent	247037
06-10977	Silicon Graphics, Inc.	OTIS ELEVATOR COMPANY	1 FARM SPRINGS RD FARMINGTON, CT 06032	276	7/20/2006	\$696.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	259447
06-10977	Silicon Graphics, Inc.	OTR-MCC LLC	CB RICHARD ELLIS INC ATTN KIM STIRBA-REYNOLDS ASSET SERVICES 300 INTERPACE PKWY PARSIPPANY, NJ 07054 Noticing: ATTN RICHARD J BERNARD BAKER & HOSTETLER LLP 666 FIFTH AVE NEW YORK, NY 10103	635	8/4/2006	\$45,007.71 Claimed Administrative \$121,051.83 Claimed Unsecured \$166,059.54 Total Claimed	Real Estate/Real Property	Amended by #824	260665
06-10977	Silicon Graphics, Inc.	OVERSEAS PATENT AGENCY INC	2067 15 MILE RD STERLING HEIGHTS, MI 48310			\$415.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247603
06-10977	Silicon Graphics, Inc.	OXFORD GLOBAL RESOURCES, INC	CLAIRE HART, CREDIT MGR. 100 CUMMINGS CENTER SUITE 206L BEVERLY, MA 01915	185	7/19/2006	\$11,270.00 Claimed Unsecured \$11,270.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258096
06-10977	Silicon Graphics, Inc.	PACELLI,BRIGIDA	911 CAMINO DR SANTA CLARA, CA 95050			\$1,535.77 Scheduled Priority		Paid by Agent	247038
06-10977	Silicon Graphics, Inc.	PACIFIC CUSTOM CABLE	PACIFIC CUSTOM CABLE INC PO BOX 8026 BONNEY LAKE, WA 98390			\$3,658.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247605
06-10977	Silicon Graphics, Inc.	PAGE CALL COMMUNICATIONS	YVONNE RUNKEL, CREDIT MGR 944 HARLEM ALTOONA, WI 54720	130	7/18/2006	\$406.03 Claimed Unsecured \$378.73 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247607
06-10977	Silicon Graphics, Inc.	PANASONIC DIGITAL DOCUMENT CO	LEASE ADMINISTRATION CENTER P.O. BOX 371992 PITTSBURGH, PA 15250-7992			\$92.26 Scheduled Unsecured		First Distribution 12/06/2006	247609
06-10977	Silicon Graphics, Inc.	PATTERSON & SHERIDAN, LLP	595 SHREWSBURY AVENUE SUITE 100 SHREWSBURY, NJ 7702			\$4,571.90 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247610
06-10977	Silicon Graphics, Inc.	PATTON BOGGS, LLP	IRA A FISHMAN, COO 2550 "M" ST NW WASHINGTON, DC 20037	178	7/18/2006	\$63,405.30 Claimed Unsecured \$50,841.82 Scheduled Unsecured	Goods/Services	Paid by Agent	247611
06-10977	Silicon Graphics, Inc.	PCS, INC	ATTN: BARBARA LAM, ACCOUNTING MGR 47951 WESTINGHOUSE DR FREMONT, CA 94539	217	7/21/2006	\$9,149.30 Claimed Unsecured \$9,149.30 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247612
06-10977	Silicon Graphics, Inc.	PELOQUIN, MARGE	17988 182ND AVE JIM FALLS, WI 54748	134	7/18/2006	\$5,974.69 Claimed Priority \$5,974.69 Scheduled Priority	Employee/Wages	Paid by Agent	247039
06-10977	Silicon Graphics, Inc.	PEN CAL ADMINISTRATORS	6210 STONERIDGE MALL ROAD SUITE300 PLEASANTON, CA 94588			\$1,312.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247614
06-10977	Silicon Graphics, Inc.	PENGUIN COMPUTING	DEPT CH 17246 PALANTINE, IL 60055-7286			\$1,760.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247615

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION ATTN: ECLEMUS WRIGHT, JR, CHIEF PO BOX 280946 HARRISBURG, PA 17128-0946	57	6/29/2006	\$22,460.00 Claimed Secured \$378.00 Claimed Priority \$22,838.00 Total Claimed	Tax	This claim has been expunged. Docket no. 750, 12/1/2006. Possibly duplicated by claim no. 69 Amended by claim no. 697	245971
06-10978	Silicon Graphics Federal, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION ATTN: ECLEMUS WRIGHT, JR, CHIEF PO BOX 280946 HARRISBURG, PA 17128-0946	58	6/29/2006	\$832.50 Claimed Priority \$43.90 Claimed Unsecured \$876.40 Total Claimed	Tax	This claim has been expunged. Docket no. 750, 12/1/2006. Possibly duplicated by claim no. 70 Amended by claim no. 698	245973
06-10977	Silicon Graphics, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION ATTN: ECLEMUS WRIGHT JR, CHIEF PO BOX 280946 HARRISBURG, PA 17128-0946	69	7/6/2006	\$22,460.00 Claimed Secured \$378.00 Claimed Priority \$22,838.00 Total Claimed	Tax	Possible duplicate of claim no. 57	255168
06-10978	Silicon Graphics Federal, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION ATTN: ECLEMUS WRIGHT JR PO BOX 280946 HARRISBURG, PA 17128-0946	70	7/6/2006	\$832.50 Claimed Priority \$43.90 Claimed Unsecured \$876.40 Total Claimed	Tax	Possible duplicate of claim no. 58	255177
06-10977	Silicon Graphics, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION ATTN: ECLEMUS WRIGHT JR, CHIEF PO BOX 280946 HARRISBURG, PA 17128-0946	697	8/14/2006	\$22,460.00 Claimed Secured \$171.00 Claimed Priority \$22,631.00 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Amends claim no. 57 Amended by claim no. 801	264452
06-10978	Silicon Graphics Federal, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION ATTN: ECLEMUS WRIGHT JR, CHIEF PO BOX 280946 HARRISBURG, PA 17128-0946	698	8/14/2006	\$322.26 Claimed Priority \$26.00 Claimed Unsecured \$348.26 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Amends claim no. 58	264454
06-10977	Silicon Graphics, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	801	10/16/2006	\$171.00 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possibly duplicated by claim no. 805 Amends claim no. 697	273348
06-10977	Silicon Graphics, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BUREAU OF COMPLIANCE PO BOX 280946 HARRISBURG, PA 17128-0946	802	10/16/2006	\$605.00 Claimed Administrative	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	273351
06-10977	Silicon Graphics, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	805	10/16/2006	\$171.00 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 801	273478
06-10977	Silicon Graphics, Inc.	PENSKE TRUCK LEASING	ATTN: KIRTIDA BHATT PO BOX 563 READING, PA 19603	200	7/20/2006	\$1,792.44 Claimed Unsecured \$1,408.94 Scheduled Unsecured	Goods/Services	Paid by Agent	258265
06-10977	Silicon Graphics, Inc.	PER MAR SECURITY & RESEARCH CORP	411 MAIN STREET EAU CLAIRE, WI 54701			\$6,882.35 Scheduled Unsecured		Paid by Agent	247617
06-10978	Silicon Graphics Federal, Inc.	PER MAR SECURITY SERVICES	P.O. BOX 1101 DAVENPORT, IA 52805-1101			\$70.00 Scheduled Unsecured		Paid by Agent	247619
06-10977	Silicon Graphics, Inc.	PER MAR SECURITY SERVICES	P.O. BOX 1101 DAVENPORT, IA 52805-1101			\$2,944.53 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247618
06-10977	Silicon Graphics, Inc.	PERRY, MARK	C/O NEW ENTERPRISE ASSOCIATES 2490 SAND HILL RD MENLO PARK, CA 94025-6940	501	8/3/2006	Undetermined Claimed Unsecured	No Basis Indicated	Paid by Agent No amount stated	260418

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	PEVAN TRANSFER & STORAGE CO	320 SOUTH MAIN STREET CHIPPewa FALLS, WI 54729			\$100.00 Scheduled Unsecured		First Distribution 12/06/2006	247621
06-10977	Silicon Graphics, Inc.	PFIZER INC	MATT SKUDERA 235 E 42ND ST 150/36/13 NEW YORK, NY 10017	618	8/4/2006	\$9,342.06 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260662
06-10977	Silicon Graphics, Inc.	PFIZER, INC	C/O APRX ANALYTIX 1501 HIGHWOODS BOULEVARD SUITE 200-B GREENSBORO, NC 27410			\$9,342.06 Scheduled Unsecured			247622
06-10977	Silicon Graphics, Inc.	PICTET & CIE	MM. PICTET & CIE ATTN MAUREEN 29, BD GEORGES-FAVON CASE POSTALE 5130 1211 GENEVE 11,	297	7/26/2006	\$107,380.00 Claimed Priority	Noteholder/Bonds	Possible duplicate of claim no. 689	259285
06-10977	Silicon Graphics, Inc.	PICTET & CIE	MM. PICTET & CIE ATTN MAUREEN 29, BD GEORGES-FAVON CASE POSTALE 5130 1211 GENEVE 11,	298	7/26/2006	\$43,200.00 Claimed Unsecured	Shareholder (Common Stock)		259287
06-10977	Silicon Graphics, Inc.	PIERONI, JOHN	5439 VALY WELL WAY LAS VEGAS, NV 89113-1526	743	9/6/2006	\$3,165.50 Claimed Unsecured	Shareholder (Common Stock)	This claim has been expunged. Docket no. 750, 12/1/2006. Filed after bar date	269563
06-10977	Silicon Graphics, Inc.	PINNACLE DATA SYSTEMS, INC.	E JAMES HOPPLE ESQ 250 WEST ST COLUMBUS, OH 43215	363	7/31/2006	Undetermined Claimed Unsecured	Indemnification	Claimed unliquidated	259780
06-10977	Silicon Graphics, Inc.	PINNACLE DATA SYSTEMS, INC.	E JAMES HOPPLE 250 WEST ST COLUMBUS, OH 43215	364	7/31/2006	\$624,169.80 Claimed Unsecured	Goods/Services	Possibly duplicated by claim no. 597 Paid by Agent	259893
06-10977	Silicon Graphics, Inc.	PINNACLE DATA SYSTEMS, INC.	E JAMES HOPPLE ESQ 250 WEST ST COLUMBUS, OH 43215	596	8/3/2006	Undetermined Claimed Unsecured	Indemnification	Claimed unliquidated	260615
06-10977	Silicon Graphics, Inc.	PINNACLE DATA SYSTEMS, INC.	E JAMES HOPPLE 250 WEST ST COLUMBUS, OH 43215	597	8/3/2006	\$624,169.80 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 364	260616
06-10977	Silicon Graphics, Inc.	PITNEY BOWES	PITNEY BOWES INC PO BOX 856390 LOUISVILLE, KY 40285-5390			\$565.68 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247623
06-10977	Silicon Graphics, Inc.	PIXAR	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 S HOPE ST LOS ANGELES, CA 90071 Noticing: BOB RODEN, ASSOCIATE GENERAL COUNSEL PIXAR ANIMATION STUDIOS 1200 PARK AVENUE EMERYVILLE, CA 94608	495	8/3/2006	Undetermined Claimed Unsecured	Executory Contracts	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed unliquidated Possibly duplicated by claim no. 496	260385
06-10977	Silicon Graphics, Inc.	PIXAR	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 S HOPE ST LOS ANGELES, CA 90071 Noticing: BOB RODEN, ASSOCIATE GENERAL COUNSEL PIXAR ANIMATION STUDIOS 1200 PARK AVENUE EMERYVILLE, CA 94608	496	8/3/2006	Undetermined Claimed Unsecured	Executory Contracts	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed unliquidated Possible duplicate of claim no. 495	260386
06-10977	Silicon Graphics, Inc.	PLATFORM COMPUTING CORPORATION	ATTN: MARK MILLAR, VP FINANCE 3760 14TH AVE MARKHAM, ON L3R-3T7 CANADA	704	8/15/2006	\$51,130.12 Claimed Unsecured	Goods/Services	Amends claim no. 477 Filed after bar date Paid by Agent	266350

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10978	Silicon Graphics Federal, Inc.	PLATFORM COMPUTING INC	1750 TYSONS BLVD, STE 410 4TH FL MCLEAN, VA 22102			\$46,317.08 Scheduled Unsecured			247624
06-10977	Silicon Graphics, Inc.	PLATFORM COMPUTING INC	1750 TYSONS BLVD, STE 410 4TH FL MCLEAN, VA 22102			\$22,186.50 Scheduled Unsecured			247625
06-10977	Silicon Graphics, Inc.	PLATFORM COMPUTING INC	MARK MILLAR, VP FINANCE 3760 14TH AVE MARKHAM, ON L3R 3T7 CANADA	477	8/2/2006	\$89,349.18 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Amended by claim no. 704	260358
06-10978	Silicon Graphics Federal, Inc.	PLAZA PARTNERS L.L.C.	555 SPARKMAN DRIVE SUITE 1270 HUNTSVILLE, AL 35816			\$279.67 Scheduled Unsecured		Paid by Agent	247626
06-10977	Silicon Graphics, Inc.	PLUNKETT'S PEST CONTROL INC	40 NE 52ND WAY FRIDLEY, MN 55421-014			\$194.10 Scheduled Unsecured		First Distribution 12/06/2006	247627
06-10977	Silicon Graphics, Inc.	PM REALTY GROUP	ATTN: LISA BOWER, ESQ 18201 VON KARMAN AVE STE 1055 IRVINE, CA 92612-0504	199	7/20/2006	\$2,249.68 Claimed Unsecured	Real Estate/Real Property	Paid by Agent	258264
06-10978	Silicon Graphics Federal, Inc.	PMA Group, The	THE PMA GROUP INC 251 18TH STREET S SUITE 1107 ARLINGTON, VA 22202 Noticing: Carmen A Jacobs, Esq 601 King St, Suite 400 Alexandria, VA 22314 Noticing: Kaylene Green 2345 Crystal Dr #300 Arlington, VA 22202-4810			\$27,038.80 Scheduled Unsecured			247628
06-10978	Silicon Graphics Federal, Inc.	PMA GROUP, THE	Kaylene Green 2345 CRYSTAL DR # 300 ARLINGTON, VA 22202-4810 Noticing: Carmen A Jacobs, PC 601 King St, Suite 400 Alexandria, VA 22314	99	7/18/2006	\$27,039.00 Original Unsecured \$0.00 Claimed Unsecured	Goods/Services	This claim has been withdrawn. Docket no. 789, 12/15/2006. Docket no. 788, 1/9/2007.	257939
06-10977	Silicon Graphics, Inc.	POLAND SPRING	PROCESSING CENTER P.O. BOX 52271 PHOENIX, AZ 85072-2271			\$93.50 Scheduled Unsecured		First Distribution 12/06/2006	247629
06-10977	Silicon Graphics, Inc.	PORTER, JEAN	1101 DOVER ST CHIPPEWA FALLS, WI 54729	415	8/2/2006	\$7,462.00 Claimed Priority \$7,462.00 Scheduled Priority	Employee/Wages	Paid by Agent	247040
06-10977	Silicon Graphics, Inc.	PORTFOLIO METRICA LIMITED	RUSSELL CHAMBERS ATTN: S GIMSON, DIRECTOR THE PLAZZA COVENT GARDEN LONDON, WC2E 8AA, ENGLAND	238	7/21/2006	\$11,683.06 Claimed Unsecured \$11,683.06 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247630
06-10977	Silicon Graphics, Inc.	POWERAMP EQUIPMENT NORTH	GREGORY DEERING, PRESIDENT 1014B PARKVIEW RD GREEN BAY, WI 54304	609	8/4/2006	\$1,801.00 Claimed Unsecured \$1,801.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247632
06-10977	Silicon Graphics, Inc.	PR NEWswire	PR NEWswire INC CHURCH STREET STATION GPO BOX 6338 NEW YORK, NY 10249-6338			\$31,768.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247633
06-10977	Silicon Graphics, Inc.	PRATT, WARREN	11303 EMPIRE GRADE ROAD SANTA CRUZ, CA 95060			\$10,000.00 Scheduled Priority			247041
06-10977	Silicon Graphics, Inc.	PRATT, WARREN	11303 EMPIRE GRADE RD SANTA CRUZ, CA 95060	455	8/2/2006	\$10,000.00 Claimed Priority \$188,761.54 Claimed Unsecured \$188,761.54 Scheduled Unsecured \$198,761.54 Total Claimed	Employee/Wages	Paid by Agent	247634
06-10977	Silicon Graphics, Inc.	PRAXAIR DISTRIBUTION INC.	C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	251	7/24/2006	\$56.70 Original Administrative \$201.77 Original Unsecured \$0.00 Claimed Administrative \$0.00 Claimed Unsecured \$211.93 Scheduled Unsecured \$0.00 Total Claimed	Goods/Services	Docket no. 750, 12/1/2006.	259438

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	PRAXAIR DISTRIBUTION INC.	C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MARYLAND 21094	252	7/24/2006	\$14,489.99 Original Unsecured \$101.05 Claimed Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006	259440
06-10977	Silicon Graphics, Inc.	PRAXAIR INC	PRAXAIR ELECTRONICS ATTN JACQUELINE VOLLMER, CREDIT MANAGER 560 ROUTE 303 ORANGEBURG, NY 10962	212	7/21/2006	\$17,568.22 Claimed Unsecured \$17,617.28 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258454
06-10977	Silicon Graphics, Inc.	PREMIER PACKAGING	14422 BEST AVE SANTA FE SPRINGS, CA 90670-5133	87	7/14/2006	\$3,654.15 Claimed Unsecured \$3,619.85 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	257536
06-10977	Silicon Graphics, Inc.	PREMIERE CONFERENCING	PO BOX 87-5450 KANSAS CITY, MO 64187-5450			\$28,592.80 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247638
06-10977	Silicon Graphics, Inc.	PREMIUM WATERS, INC	ATTN: KARIN SCHULER 600 E. PARK AVENUE CHIPPEWA FALLS, WI 54729			\$2,844.99 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247639
06-10977	Silicon Graphics, Inc.	PRESIDENTIAL FLAG & POLE CO	7683 NORTH CLARENCE AVENUE HAYWARD, WI 54843			\$523.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247640
06-10977	Silicon Graphics, Inc.	PRICEWATERHOUSECOOPERS	PRICEWATERHOUSECOOPERS LLP PO BOX 75647 CHICAGO, IL 60675-5647			\$3,920.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247641
06-10978	Silicon Graphics Federal, Inc.	PRINCETON UNIVERSITY	302 NASSAU STREET PRINCETON, NJ 08542-4607			\$400.00 Scheduled Unsecured		Paid by Agent	247642
06-10977	Silicon Graphics, Inc.	PROCALCULO PROSIS S.A.	ATTN: MANUEL FRANCISCO LEMOS O. CARRERA 12 NO. 90-20 PISO 6 BOGOTA, COLOMBIA	507	8/3/2006	\$363.55 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	260401
06-10977	Silicon Graphics, Inc.	PROCURI INC	3575 PIEDMONT ROAD 15 PIEDMONT CENTER SUITE 1100 ATLANTA, GA 30305			\$8,149.37 Scheduled Unsecured		Paid by Agent	247643
06-10977	Silicon Graphics, Inc.	PRO-MPEG FORUM	PRO-MPEG FORUM LTD 200 ALDERSGATE STREET LONDON, MK7 6BH, ENGLAND			\$10,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247644
06-10977	Silicon Graphics, Inc.	PRUEF TREUHAND	BERGGASSE 16 WIEN, AT 1090, *			\$873.64 Scheduled Unsecured		Paid by Agent	247645
06-10977	Silicon Graphics, Inc.	PSC MOTOR AND FAN INCORPORATED	ATTN: B.DANLUCK 3000 PASEO MERCADO # 104 OXNARD, CA 93036	236	7/21/2006	\$2,572.50 Claimed Unsecured \$2,572.50 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247646
06-10977	Silicon Graphics, Inc.	PTA CORPORATION	ATTN: JEFFREY M MISENTI, CONTROLLER 148 CHRISTIAN ST OXFORD, CT 06478 Noticing: 7350 DRY CREEK PARKWAY LONGMOUNT, CO 80503	241	7/21/2006	\$3,174.00 Claimed Unsecured \$3,174.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258545
06-10977	Silicon Graphics, Inc.	PUGET SOUND ENERGY	PO BOX 90868 CLOSED ACCTS DEPT., BOT-01G BELLEVUE, WA 98009-0868	728	8/21/2006	\$31.89 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006	269505

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10978	Silicon Graphics Federal, Inc.	QDFR MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	589	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated Possible duplicate of claim no. 588	260610
06-10981	Silicon Graphics World Trade Corporation	QDRF MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	545	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260573
06-10977	Silicon Graphics, Inc.	QDRF MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	590	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260613
06-10977	Silicon Graphics, Inc.	Q-LOGIC	26650 ALISO VIEJO PARKWAY ALISO VIEJO, CA 92656			\$314,940.00 Scheduled Unsecured			247648
06-10985	Cray Research India, Ltd.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	481	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260365
06-10988	Cray Asia/Pacific, Inc.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	482	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260364
06-10987	Cray Financial Corporation	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	483	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260366
06-10983	Cray Research America Latina Ltd.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	484	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260363
06-10979	Cray Research, L.L.C.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	485	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260368

Claims Register

U.S Bankruptcy Court: Southern District of New York

Petition Date: 5/8/2006

Chapter 11 Cases

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10984	Cray Research Eastern Europe Ltd.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	486	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260367
06-10986	Cray Research International, Inc.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	487	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260369
06-10989	ParaGraph International, Inc.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	488	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260384
06-10981	Silicon Graphics World Trade Corporation	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	489	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260380
06-10978	Silicon Graphics Federal, Inc.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	490	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260382
06-10977	Silicon Graphics, Inc.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	491	8/3/2006	\$70,000.00 Allowed Administrative \$244,940.00 Allowed Unsecured \$314,940.00 Original Unsecured \$70,000.00 Claimed Administrative \$244,940.00 Claimed Unsecured \$314,940.00 Total Claimed	Goods/Services	This claim has been allowed (court). Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance First Distribution 12/06/2006Second Distribution 06/27/2007	260381
06-10980	Silicon Graphics Real Estate, Inc	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	492	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260392
06-10990	WTI Development, Inc.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	493	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260389

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10982	Silicon Studio, Inc.	QLOGIC CORPORATION	AUSTIN BARRON AND HILARY REED O'MELVENY & MYERS LLP 400 SOUTH HOPE STREET LOS ANGELES, CA 90071	494	8/3/2006	\$70,000.00 Claimed Administrative \$314,940.00 Claimed Unsecured \$293,635.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 757, 12/5/2006. Claimed unliquidated Claim filed out of balance	260387
06-10981	Silicon Graphics World Trade Corporation	QUADRANGLE DEBT OPPORTUNITES FUND MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: GOODWIN PROCTER LLP ATTN ALLAN S BRILLIANT ESQ 599 LEXINGTON AVE NEW YORK, NY 10022	546	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260565
06-10977	Silicon Graphics, Inc.	QUADRANGLE DEBT OPPORTUNITES FUND MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: GOODWIN PROCTER LLP ATTN ALLAN S BRILLIANT ESQ 599 LEXINGTON AVE NEW YORK, NY 10022	547	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260566
06-10978	Silicon Graphics Federal, Inc.	QUADRANGLE DEBT OPPORTUNITES FUND MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: GOODWIN PROCTER LLP ATTN ALLAN S BRILLIANT ESQ 599 LEXINGTON AVE NEW YORK, NY 10022	548	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260567
06-10981	Silicon Graphics World Trade Corporation	QUADRANGLE DEBT RECOVERY INCOME FUND MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	579	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260603
06-10978	Silicon Graphics Federal, Inc.	QUADRANGLE DEBT RECOVERY INCOME FUND MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	580	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260607
06-10977	Silicon Graphics, Inc.	QUADRANGLE DEBT RECOVERY INCOME FUND MASTER LTD.	ATTN CHUN WON YI C/O QUADRANGLE GROUP LLC 375 PARK AVE NEW YORK, NY 10022 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	581	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260600
06-10977	Silicon Graphics, Inc.	QUALITY RECYCLED FURNITURE, INC.	27181 SOUTHERN AVENUE INKSTER, MI 48141			\$1,025.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247649
06-10977	Silicon Graphics, Inc.	QUICKPORTAL INC	MADAN VALLURI, PRESIDENT 20794 RUSSELL LN SARATOGA, CA 95070	170	7/18/2006	\$105,000.00 Claimed Unsecured \$105,000.00 Scheduled Unsecured	Goods/Services	Paid by Agent	247650
06-10977	Silicon Graphics, Inc.	QWEST CORPORATION	ATTN JANE FREY 1801 CALIFORNIA RM 900 DENVER, CO 80202-2658	128	7/18/2006	\$15,638.56 Claimed Unsecured \$12,781.68 Scheduled Unsecured	Goods/Services	Paid by Agent	257983

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	R & D PLASTICS	R & D PLASTICS LLC 7275 NW EVERGREEN PKWY SUITE 200 HILLSBORO, OR 97124			\$2,598.75 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247652
06-10978	Silicon Graphics Federal, Inc.	R. I. DIVISION OF TAXATION	ONE CAPITOL HILL PROVIDENCE, RI 02908	23	6/9/2006	\$500.00 Claimed Priority	Tax	This claim has been withdrawn. Docket no. 733, 11/21/2006.	245776
06-10977	Silicon Graphics, Inc.	R.T.S. SYSTEMS & DESIGN	5726 SONOMA DRIVE SUITE # C PLEASANTON, CA 94566			\$3,557.97 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007Third Distribution 10/3/2007	247653
06-10977	Silicon Graphics, Inc.	RABA COREFOUNDRY, LLC	8830 STANFORD BLVD, SUITE 205 COLUMBIA, MD 21045	783	10/3/2006	\$21,252.00 Claimed Unsecured	Goods/Services	Possibly duplicated by claim no.s 800, 807 Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007 Claim is a Fax	273198
06-10977	Silicon Graphics, Inc.	RABA COREFOUNDRY, LLC	8830 STANFORD BLVD, SUITE 205 COLUMBIA, MD 21045	800	10/13/2006	\$21,252.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 783 Filed after bar date	273347
06-10977	Silicon Graphics, Inc.	RABA COREFOUNDRY, LLC	8830 STANFORD BLVD, SUITE 205 COLUMBIA, MD 21045	807	10/17/2006	\$21,252.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 783 Filed after bar date	273480
06-10977	Silicon Graphics, Inc.	RAGALI, MIETTA	5 SYCAMORE CT REDWOOD CITY, CA 94061	244	7/21/2006	\$10,000.00 Claimed Priority \$21,492.31 Claimed Unsecured \$21,492.31 Scheduled Unsecured \$31,492.31 Total Claimed	Employee/Wages	Possible duplicate of claim no. 243	247667
06-10977	Silicon Graphics, Inc.	RALPH'S SHOE STORE	336 WATER STREET EAU CLAIRE, WI 54703			\$1,559.40 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247654
06-10978	Silicon Graphics Federal, Inc.	RAYTHEON COMPANY	7700 ARLINGTON BOULEVARD FALLS CHURCH, VA 22042			\$1,415.00 Scheduled Unsecured		Paid by Agent	247655
06-10977	Silicon Graphics, Inc.	RECOGNITION EXPRESS - SAN MATEO	147 SOUTH B STREET SAN MATEO, CA 94401			\$72.96 Scheduled Unsecured		First Distribution 12/06/2006	247656
06-10977	Silicon Graphics, Inc.	RECRUITERNET	RECRUITERNET INC 392 FORE STREET PORTLAND, ME 4101			\$3,500.00 Scheduled Unsecured		Paid by Agent	247657
06-10977	Silicon Graphics, Inc.	RED HAT	RED HAT INC PO BOX 951701 DALLAS, TX 75395-1701			\$100,788.00 Scheduled Unsecured		Paid by Agent	247658
06-10977	Silicon Graphics, Inc.	REDBRIDGE IT, INC	957-A INDUSTRIAL ROAD SAN CARLOS, CA 94070-4117			\$7,138.69 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247659
06-10977	Silicon Graphics, Inc.	REDROCK CAPITAL PARTNERS, LLC Fully transferred on 8/15/2006 12:00:00 AM from: KOBLAS; DAVID G.	475 17th Street, Suite 544 BRECKENRIDGE, CO 80202			\$1,915.00 Scheduled Unsecured		Docket no. 468, 8/15/2006. First Distribution 12/06/2006Second Distribution 06/27/2007Third Distribution 10/8/2007	269982

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	REDROCK CAPITAL PARTNERS, LLC Fully transferred on 8/15/2006 12:00:00 AM from: M-AUDIO	475 17th Street, Suite 544 BRECKENRIDGE, CO 80202			\$5,120.00 Scheduled Unsecured		Docket no. 469, 8/15/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	269592
06-10977	Silicon Graphics, Inc.	REDROCK CAPITAL PARTNERS, LLC Fully transferred on 8/22/2006 12:00:00 AM from: MERRILL RESEARCH, LLC	475 17th Street, Suite 544 BRECKENRIDGE, CO 80202	4	5/22/2006	\$19,000.00 Claimed Unsecured \$19,000.00 Scheduled Unsecured	Goods/Services	Docket no. 489, 8/22/2006. First Distribution 12/06/2006Second Distribution 06/27/2007Third Distribution 10/08/2007	269781
06-10977	Silicon Graphics, Inc.	REGENTS OF THE UNIVERSITY OF MICHIGAN	C/O DEBRA A KOWICH ESQ OFFICE OF THE VP & GENERAL COUNSEL 503 THOMPSON ST RM 4010 ANN ARBOR, MI 48109-1340	391	8/1/2006	\$17,582.29 Claimed Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Possibly duplicated by claim no. 437 First Distribution 12/06/2006Second Distribution 06/27/2007	260184
06-10977	Silicon Graphics, Inc.	REGENTS OF THE UNIVERSITY OF MICHIGAN	C/O DEBRA A KOWICH ESQ OFFICE OF THE VP & GENERAL COUNSEL 503 THOMPSON ST RM 4010 ANN ARBOR, MI 48109-1340	437	8/2/2006	\$17,582.29 Claimed Unsecured	Goods/Services	Possible duplicate of claim no. 391	260285
06-10977	Silicon Graphics, Inc.	RELIABLE DOOR SYSTEMS INC	PO BOX 278 JACKSON, WI 53037-0278			\$69.97 Scheduled Unsecured		First Distribution 12/06/2006	247660
06-10977	Silicon Graphics, Inc.	RESET	49 STRATHEARN PL SIMI VALLEY, CA 93065	79	7/12/2006	\$22,080.00 Claimed Unsecured \$22,080.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247662
06-10977	Silicon Graphics, Inc.	RESPONSYS, INC.	ATTN: PAUL C MAJOR 3 LAGOON DR REDWOOD CITY, CA 94065	421	8/2/2006	\$12,750.00 Claimed Unsecured	Executory Contracts	First Distribution 12/06/2006Second Distribution 06/27/2007	260234
06-10977	Silicon Graphics, Inc.	RESPONSYS.COM	RESPONSYS INC PO BOX 39000 DEPARTMENT 33273 SAN FRANCISCO, CA 94139-3273			\$12,750.00 Scheduled Unsecured			247663
06-10977	Silicon Graphics, Inc.	RFI ENTERPRISES INC	ATTN: MICHELLE BROOKS, VP FINANCE 360 TURTLE CREEK CT SAN JOSE, CA 95125	346	7/27/2006	\$8,641.50 Claimed Unsecured \$8,341.50 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259467
06-10981	Silicon Graphics World Trade Corporation	RHAPSODY FUND, L.P.	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	568	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260570
06-10977	Silicon Graphics, Inc.	RHAPSODY FUND, L.P.	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	569	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260569
06-10978	Silicon Graphics Federal, Inc.	RHAPSODY FUND, L.P.	C/O SYMPHONY ASSET MANAGEMENT LLC ATTN NEIL L RUDOLPH 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104	570	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260589

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
	(Multiple Debtors)	RHYNES, VINCENT E	1514 W MANCHESTER AVE # 5 LOS ANGELES, CA 90047 Noticing: NATIONAL FINANCIAL SERVICES LLC 200 LIBERTY STREET 5TH FL ONE WORLD FINANCIAL CENTER NEW YORK, NY 12081-1003	36	6/19/2006	Undetermined Claimed Unsecured	Shareholder (Common Stock)	No amount stated	245839
06-10977	Silicon Graphics, Inc.	RHYNES, VINCENT E.	1514 W MANCHESTER AVE # 5 LOS ANGELES, CA 90047	786	10/5/2006	Undetermined Claimed Unsecured	Executory Contracts	This claim has been expunged. Docket no. 788, 1/9/2007. Filed after bar date No amount stated	273197
06-10977	Silicon Graphics, Inc.	RIA GROUP	PO BOX 6159 CAROL STREAM, IL 60197-6159			\$699.56 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247665
06-10977	Silicon Graphics, Inc.	RICHARD P. CARR PHYSICAL THERAPY INC	PO BOX 612260 SAN JOSE, CA 95161-2260	280	7/24/2006	\$13,104.00 Original Priority \$0.00 Claimed Priority \$13,104.00 Claimed Unsecured \$14,544.00 Scheduled Unsecured \$13,104.00 Total Claimed	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	247666
06-10977	Silicon Graphics, Inc.	RICHARDSON,MIKE	501 POLZIN RD CORNELL, WI 54732-8240			\$2,098.88 Scheduled Priority		Paid by Agent	247042
06-10977	Silicon Graphics, Inc.	RIGALI, MIETTA	5 SYCAMORE CT REDWOOD CITY, CA 94061	243	7/21/2006	\$10,000.00 Claimed Priority \$21,492.31 Claimed Unsecured \$10,000.00 Scheduled Priority \$31,492.31 Total Claimed	Employee/Wages	Possibly duplicated by claim no. 244 Paid by Agent	247043
06-10977	Silicon Graphics, Inc.	RILEY,VICTOR	181 CENTRE ST #18 MOUNTAIN VIEW, CA 94041			\$8,884.62 Scheduled Priority		Paid by Agent	247044
06-10977	Silicon Graphics, Inc.	RINEHART, VERRILL	600 30TH ST SAN FRANCISCO, CA 94131	418	8/2/2006	Undetermined Claimed Unsecured \$10,000.00 Scheduled Priority	No Basis Indicated	Paid by Agent No amount stated	247071
06-10977	Silicon Graphics, Inc.	RINEHART, VERRILL	600 30TH ST SAN FRANCISCO, CA 94131	419	8/2/2006	Undetermined Claimed Unsecured \$19,090.40 Scheduled Unsecured	No Basis Indicated	Paid by Agent	247668
06-10977	Silicon Graphics, Inc.	RINGLEAD INC	STEVE LEHR, PRESIDENT 340 6TH STREET # 202 SAN FRANCISCO, CA 94103	106	7/18/2006	\$3,000.00 Claimed Unsecured \$3,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247669
06-10977	Silicon Graphics, Inc.	RIVER COUNTRY COOPERATIVE	425 CLINTON AVE S. ST. PAUL, MN 55075			\$320.20 Scheduled Unsecured		First Distribution 12/06/2006	247670
06-10977	Silicon Graphics, Inc.	ROADWAY EXPRESS, INC	C/O RECEIVABLE MANAGEMENT SERVICES ATTN: PHYLLIS A HAYES, RMS AGENT PO BOX 5126 TIMONIUM, MD 21094	48	6/26/2006	\$6,958.86 Claimed Unsecured	Goods/Services	Docket no. 703, 10/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	245917
06-10977	Silicon Graphics, Inc.	ROBERT STEPHEN CONSULTING	ROBERT STEPHEN CONSULTING LLC LAURA STEPHEN, OFFICE MANAGER 405 EL CAMINO REAL # 457 MENLO PARK, CA 94025	184	7/19/2006	\$6,433.12 Claimed Unsecured \$6,433.12 Scheduled Unsecured	Goods/Services	Paid by Agent	247671
06-10977	Silicon Graphics, Inc.	ROGERS	ROGERS WIRELESS INC Don Mills P.O. Box 9100 , ONTARIO M3C3P9 CANADA			\$6,568.71 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247672
06-10977	Silicon Graphics, Inc.	ROMANKEWICZ, MARC	10393 COLBY AVE CUPERTINO, CA 95014	456	8/2/2006	\$8,480.77 Original Unsecured \$8,480.77 Claimed Priority \$0.00 Claimed Unsecured \$8,480.77 Scheduled Priority \$8,480.77 Total Claimed	Employee/Wages	Docket no. 750, 12/1/2006. Claim filed out of balance	247045
06-10977	Silicon Graphics, Inc.	ROONEY PRINTING CO INC	GREG LELAND 1500 FIRST AVE CHIPPEWA FALLS, WI 54729	155	7/18/2006	\$1,185.59 Claimed Unsecured \$1,015.01 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247673
06-10977	Silicon Graphics, Inc.	ROTO ROOTER SEWER & DRAIN	11540 40TH AVENUE CHIPPEWA FALLS, WI 54729			\$75.00 Scheduled Unsecured		First Distribution 12/06/2006	247674

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	ROYAL INDEMINITY COMPANY	JOHN FLYNN CARRUTHERS & ROTH PA 235 N EDGEWORTH ST GREENSBORO, NC 27401	96	7/17/2006	\$169,997.00 Claimed Unsecured	Insurance Providers	First Distribution 12/06/2006Second Distribution 06/27/2007	257721
06-10977	Silicon Graphics, Inc.	RPDI	ROBERT J. PLEASURE 1431 SIERRA AVENUE SAN JOSE, CA 65123			\$3,200.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247675
06-10978	Silicon Graphics Federal, Inc.	RPDI	ROBERT J. PLEASURE 1431 SIERRA AVENUE SAN JOSE, CA 65123			\$548.25 Scheduled Unsecured		Paid by Agent	247676
06-10977	Silicon Graphics, Inc.	RR DONNELEY	111 SOUTH WACKER DRIVE CHICAGO, IL 60606			\$26,180.24 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247677
06-10977	Silicon Graphics, Inc.	RTS ROOFING, INC.	JOHN N SWENSON, SECRETARY/TREASURER PO BOX 22 CHETEK, WI 54728	131	7/18/2006	\$3,892.78 Claimed Unsecured \$3,892.78 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247678
06-10977	Silicon Graphics, Inc.	RUMBERG, MORTON M.	2014 MAIDU WAY GOLD RIVER, CA 95670	679	8/7/2006	Undetermined Claimed Unsecured	Shareholder (Common Stock)	Filed after bar date	260998
06-10977	Silicon Graphics, Inc.	RYAN,JAMES	18338 51ST AVENUE CHIPPEWA FALLS, WI 54729			\$4,590.38 Scheduled Priority		Paid by Agent	247046
06-10977	Silicon Graphics, Inc.	S W ANDERSON COMPANY	18674 LAKE DRIVE EAST CHANHASSEN, MN 55317			\$8,572.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247679
06-10977	Silicon Graphics, Inc.	SACRAMENTO COUNTY TAX COLLECTOR	ATTN BANKRUPTCY 700 H ST RM 1710 SACRAMENTO, CA 95814	681	8/7/2006	\$5,246.27 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	261000
06-10977	Silicon Graphics, Inc.	SALARY.COM, INC	195 WEST STREET WALTHAM, MA 02451-1111			\$7,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247680
06-10978	Silicon Graphics Federal, Inc.	SALES ANALYTICS, INC.	ATTN: KERRY L ROLLER, PRESIDENT 17291 LAKEVIEW DR MORGAN HILL, CA 95034-6407	443	8/2/2006	\$163,000.00 Claimed Unsecured	Goods/Services	Possibly duplicated by claim no. 450 Paid by Agent	260352
06-10978	Silicon Graphics Federal, Inc.	SALES ANALYTICS, INC.	ATTN: KERRY L ROLLER, PRESIDENT 17291 LAKEVIEW DR MORGAN HILL, CA 95037-6407	450	8/2/2006	\$163,000.00 Claimed Unsecured \$163,000.00 Scheduled Unsecured	Goods/Services	Possible duplicate of claim no. 443	247681
06-10977	Silicon Graphics, Inc.	SAMTEC INC	CHERI NOON, A/R CORD. PO BOX 1147 NEW ALBANY, IN 47151	142	7/18/2006	\$372.54 Claimed Unsecured \$372.54 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	258002
06-10977	Silicon Graphics, Inc.	SAMUELS, BRIAN	800 HIGH SCHOOL WAY APT 243 MOUNTAIN VIEW, CA 94041-1986	390	8/1/2006	\$10,000.00 Claimed Priority \$58,420.19 Claimed Unsecured \$10,000.00 Scheduled Priority \$68,420.19 Total Claimed	Employee/Wages	Possible duplicate of claim no. 392	247047
06-10977	Silicon Graphics, Inc.	SAMUELS, BRIAN	800 HIGH SCHOOL WAY APT 243 MOUNTAIN VIEW, CA 94041-1986	392	8/1/2006	\$10,000.00 Claimed Priority \$58,420.19 Claimed Unsecured \$58,420.19 Scheduled Unsecured \$68,420.19 Total Claimed	Employee/Wages	Possibly duplicated by claim no. 390 Paid by Agent	247683
06-10978	Silicon Graphics Federal, Inc.	SANDIA NATIONAL LABORATORIES	PO BOX 5800 ATTN COLIN HALLAHAN ALBUQUERQUE, NM 87185			\$786.72 Scheduled Unsecured		Paid by Agent	247684
06-10977	Silicon Graphics, Inc.	SANTA CLARA COUNTY	TAX COLLECTOR COUNTY GOVERNMENT CENTER EAST WING 70 W HEDDING ST SAN JOSE, CA 95110	813	10/30/2006	\$146,173.74 Claimed Priority	Tax	Amended by claim no.s 821, 822	273591
06-10977	Silicon Graphics, Inc.	SASCO ELECTRIC	ATTN JOHN STEVENSON LEGAL AFFAIRS 3401 SUNFLOWER 2ND FL SANTA ANA, CA 92704	278	7/24/2006	\$21,586.40 Claimed Unsecured \$17,661.60 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259450

Claims Register

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	SATMETRIX SYSTEMS	950 TOWER LANE SUITE 500 FOSTER CITY, CA 94404			\$17,851.00 Scheduled Unsecured		Paid by Agent	247687
06-10977	Silicon Graphics, Inc.	SBC	PO BOX 930170 DALLAS, TX 75393-0170			\$7,089.07 Scheduled Unsecured		Paid by Agent	247688
06-10977	Silicon Graphics, Inc.	SBC PACIFIC BELL	PACIFIC BELL PAYMENT CENTER VAN NUYS, CA 91388-0001			\$14,775.12 Scheduled Unsecured		Paid by Agent	247689
06-10977	Silicon Graphics, Inc.	SBS TECHNOLOGIES	SBS TECHNOLOGIES INC PO BOX 844566 DALLAS, TX 75284-4566			\$2,505.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247690
06-10977	Silicon Graphics, Inc.	SCA NORTH AMERICA PACKAGING DIVISION INC	210 SPRING STREET EAU CLAIRE, WI 54703			\$72,410.90 Scheduled Unsecured			247691
06-10977	Silicon Graphics, Inc.	SCA PACKAGING NORTH AMERICA, INC.	C/O BRUCE S NATHAN LOWENSTEIN SANDLER PC 1251 AVENUE OF THE AMERICAS NEW YORK, NY 10020	367	7/31/2006	\$34,896.45 Original Administrative \$56,473.05 Original Unsecured \$24,794.45 Claimed Administrative \$66,575.05 Claimed Unsecured \$91,369.50 Total Claimed	Goods/Services	Docket no. 788, 1/9/2007. Paid by Agent Paid by AgentSecond Distribution 06/27/2007	259889
06-10977	Silicon Graphics, Inc.	SCHAFER,ALLAN	32 JIM ELDER DR. CAMPBELL, CA 95008			\$9,716.54 Scheduled Priority		Paid by Agent	247048
06-10977	Silicon Graphics, Inc.	SCHERING-PLOUGH CORP.	ATTN CLARA KEYWORTH C-1750 2000 GALLOPING HILL RD KENILWORTH, NJ 07033-0530	549	8/3/2006	\$111,066.72 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	260568
06-10977	Silicon Graphics, Inc.	SCHULTZ,RANDY	364 WEST CEDAR CHIPPEWA FALLS, WI 54729			\$638.10 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247692
06-10977	Silicon Graphics, Inc.	SCHULTZ,RANDY	364 WEST CEDAR CHIPPEWA FALLS, WI 54729			\$10,000.00 Scheduled Priority		Paid by Agent	247049
06-10977	Silicon Graphics, Inc.	SCHUMANN, MELISSA	1267 VICENTE DR # 134 SUNNYVALE, CA 94085	240	7/21/2006	\$4,861.54 Claimed Priority \$4,861.54 Scheduled Priority	Employee/Wages	Paid by Agent	247050
06-10977	Silicon Graphics, Inc.	SCHWEGMAN LUNDBERG WOESSNER & KLUTH	SCHWEGMAN, LUNDBERG, WOESSNER & KLUTH P A 1600 TCF TOWER MINNEAPOLIS, MN 55402			\$31,714.10 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247693
06-10977	Silicon Graphics, Inc.	SCHWIMMER MITCHELL LAW FIRM	ATTN MARTIN SCHWIMMER 40 RADIO CIR STE 7 MT. KISCO, NY 10549	342	7/27/2006	\$9,114.50 Claimed Unsecured \$7,425.50 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259574
06-10977	Silicon Graphics, Inc.	SCHWIND, ALAN	408 GARNSEY RD FAIRPORT, NY 14450	424	8/2/2006	\$19,098.72 Claimed Unsecured	Contributions to Employee Benefit Plan		260264
06-10977	Silicon Graphics, Inc.	SCOTT ARCHITECTURAL GRAPHICS	SCOTT ARCHITECTURAL GRAPHICS INC 1275 N DUTTON AVENUE SANTA ROSA, CA 95401			\$140.62 Scheduled Unsecured		First Distribution 12/06/2006	247695
06-10977	Silicon Graphics, Inc.	SCOTTISH ROASTER LLC	2505 W. 2ND AVENUE UNIT # 16 DENVER, CO 80219			\$72.04 Scheduled Unsecured		First Distribution 12/06/2006	247696
06-10977	Silicon Graphics, Inc.	SEAGATE TECHNOLOGY LLC	LAWRENCE SCHWAB/THOMAS GAA BIALSON, BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	380	8/1/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Priority Undetermined Claimed Unsecured \$145,800.00 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Claim filed out of balance Paid by Agent	260235
06-10977	Silicon Graphics, Inc.	SEATTLE LANDMARK, LLC	CHRISTOPHER M ALSTON FOSTER PEPPER PLLC 1111 3RD AVE #3400 SEATTLE, WA 98101	30	6/13/2006	\$161,066.79 Allowed Unsecured \$169,346.29 Claimed Unsecured \$7,439.68 Scheduled Unsecured	Real Estate/Real Property	This claim has been allowed (court). Docket no. 751, 12/1/2006. Docket no. 690, 10/12/2006. Docket no. 690, 10/12/2006. Docket no. 640, 9/22/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	276352
		Fully transferred on 10/12/2006 12:00:00 AM from: LIQUIDITY SOLUTIONS, INC.							
		Fully transferred on 9/22/2006 12:00:00 AM from: SEATTLE LANDMARK, LLC							

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	SECURITAS SECURITY SERVICES USA INC	12672 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693			\$349,030.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247699
06-10977	Silicon Graphics, Inc.	SELECT SERVICES INC	RYAN RENGSTORF, PRESIDENT 8227 10TH AVE SOUTH BLOOMINGTON, MN 55420-2431	149	7/18/2006	\$529.20 Claimed Unsecured \$529.20 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247700
06-10977	Silicon Graphics, Inc.	SENFTEEN, SCOTT	4734 MELISSA CT SUGAR LAND, TX 77479	231	7/21/2006	\$2,838.46 Claimed Priority \$2,838.46 Scheduled Priority	Employee/Wages	Paid by Agent	247051
06-10977	Silicon Graphics, Inc.	SEOS LIMITED	EDWARD WAY BURGESS HILL, WEST ESSEX RH15 9U3 UNITED KINGDOM	339	7/27/2006	\$23,035.24 Claimed Unsecured \$22,035.34 Scheduled Unsecured	Goods/Services	Paid by Agent	247703
06-10981	Silicon Graphics World Trade Corporation	SEPARATE ACCOUNT A	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	562	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260590
06-10977	Silicon Graphics, Inc.	SEPARATE ACCOUNT A	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	571	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260593
06-10978	Silicon Graphics Federal, Inc.	SEPARATE ACCOUNT A	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104	572	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260592
06-10981	Silicon Graphics World Trade Corporation	SEPARATE ACCOUNT B	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	552	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260575
06-10977	Silicon Graphics, Inc.	SEPARATE ACCOUNT B	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	553	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260576
06-10978	Silicon Graphics Federal, Inc.	SEPARATE ACCOUNT B	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	554	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260577
06-10977	Silicon Graphics, Inc.	SERENDIPITY LAND YACHTS	1051 RICHARD AVENUE SANTA CLARA, CA 95050			\$4,076.60 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247704

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	SHARED TECHNOLOGIES ALLEGIANCE	SHARED TECHNOLOGIES ALLEGIANCE INC 9201 N CENTRAL EXPRESSWAY DALLAS, TX 75231			\$16,685.01 Scheduled Unsecured		Paid by Agent	247705
06-10977	Silicon Graphics, Inc.	SHELL INTERNATIONAL EXPLORATION AND PRODUCTIONS INC	200 NORTH DAIRY ASHFORD ROOM WCK 7263 HOUSTON, TX 77079			\$3,025.20 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247706
06-10977	Silicon Graphics, Inc.	SHIFRIN,BRUCE	5211 NORTH FORESTDALE CIRCLE DUBLIN, CA 94568			\$6,684.62 Scheduled Priority		Paid by Agent	247052
06-10977	Silicon Graphics, Inc.	SHOE DOCTORS	4800 GOLF ROAD EAU CLAIRE, WI 54701			\$2,491.34 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247707
06-10978	Silicon Graphics Federal, Inc.	SHOMO TECHNICAL SYSTEMS CORPORATION	119 WEST 72ND STREET #295 NEW YORK, NY 10023			\$76,794.00 Scheduled Unsecured		Paid by Agent	247708
06-10977	Silicon Graphics, Inc.	SHOOT DIGITAL	VIRGINIA JOHNSON 23 E 4TH ST NEW YORK, NY 10003	668	8/7/2006	\$5,172.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 788, 1/9/2007.	260986
06-10977	Silicon Graphics, Inc.	SHREINER,DAVE	294 S. RENGSTORFF AVE. MOUNTAIN VIEW, CA 94040			\$9,320.77 Scheduled Priority		Paid by Agent	247053
06-10977	Silicon Graphics, Inc.	SHRINERS HOSPITAL	3101 SW SAM JACKSON PARK RD PORTLAND, OR 97239	138	7/18/2006	\$1,500.00 Claimed Unsecured	No Basis Indicated	This claim has been expunged. Docket no. 750, 12/1/2006.	257985
06-10977	Silicon Graphics, Inc.	SIEGEWORKS LLC	111 LINDBERGH AVE STE F LIVERMORE, CA 94551	729	8/25/2006	\$19,620.00 Claimed Unsecured \$19,620.00 Scheduled Unsecured	Goods/Services	Filed after bar date Paid by Agent	247710
06-10977	Silicon Graphics, Inc.	SIERRA GREENS	C/O REALPROP DEVELOPMENT COMPANY 1710 ZANKER ROAD, SUITE 100 SAN JOSE, CA 95112			\$10,301.06 Scheduled Unsecured		Paid by Agent	247711
06-10978	Silicon Graphics Federal, Inc.	SIERRA LIQUIDITY FUND Fully transferred on 7/11/2006 12:00:00 AM from: CYVIZ, LLC	2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614			\$52,475.10 Scheduled Unsecured		Docket no. 344, 7/11/2006. Paid by Agent	258605
06-10977	Silicon Graphics, Inc.	SIERRA LIQUIDITY FUND Fully transferred on 7/14/2006 12:00:00 AM from: PALPILOT INTERNATIONAL CORPORATION	2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614			\$1,350.00 Scheduled Unsecured		Docket no. 362, 7/14/2006. Docket no. 363, 7/14/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	258607
06-10978	Silicon Graphics Federal, Inc.	SIERRA LIQUIDITY FUND Fully transferred on 7/17/2006 12:00:00 AM from: ADVANCED DIGITAL INFORMATION	2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614			\$50,509.45 Scheduled Unsecured		Docket no. 366, 7/17/2006. Paid by Agent	258609
06-10977	Silicon Graphics, Inc.	SIERRA LIQUIDITY FUND Fully transferred on 7/25/2006 12:00:00 AM from: PACIFIC DATA WORKS LLC	2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614			\$4,500.00 Scheduled Unsecured		Docket no. 399, 7/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	258683
06-10977	Silicon Graphics, Inc.	SIERRA LIQUIDITY FUND Fully transferred on 7/27/2006 12:00:00 AM from: ALLEN WALKER	2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614			\$2,700.00 Scheduled Unsecured		Docket no. 415, 7/27/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	259545

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	SIERRA LIQUIDITY FUND Fully transferred on 8/17/2006 12:00:00 AM from: ADVANCED DIGITAL INFORMATION	2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614			\$4,972.00 Scheduled Unsecured		Docket no. 478, 8/17/2006. Schedule AmendmentDocket #500 8/25/2006Second Distribution 06/27/2007	269780
06-10977	Silicon Graphics, Inc.	SIERRA LIQUIDITY FUND Fully transferred on 8/4/2006 12:00:00 AM from: RESCUE ROOTER L.L.C.	2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614			\$1,907.49 Scheduled Unsecured		Docket no. 442, 8/4/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	261836
06-10977	Silicon Graphics, Inc.	SIERRA TECHNOLOGIES, LLC	STEVEN D GREENBERG, GM. 439 RAMBLER RD BEL AIRE, MD 21015	132	7/18/2006	\$3,800.00 Claimed Unsecured \$3,800.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247712
06-10977	Silicon Graphics, Inc.	SIGGRAPH	SIGGRAPH 2003 C/O CAPSTONE SOLUTIONS INC 5475 MARK DABLING BLVD. SUITE 108 COLORADO SPRINGS, CO 80918			\$2,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247713
06-10977	Silicon Graphics, Inc.	SIGNAL PERFECTION LTD.	ATTN: CFO 9180 RUMSEY ROAD, SUITE D-4 COLUMBIA, MD 21045	210	7/21/2006	\$234,722.19 Claimed Unsecured \$222,587.24 Scheduled Unsecured	Goods/Services	Paid by Agent	258451
06-10978	Silicon Graphics Federal, Inc.	SIGNAL PERFECTION LTD.	ATTN: CFO 9180 RUMSEY ROAD, SUITE D-4 COLUMBIA, MD 21045	211	7/21/2006	\$505,968.37 Claimed Unsecured \$505,968.37 Scheduled Unsecured	Goods/Services	Amends claim no. 49	258452
06-10977	Silicon Graphics, Inc.	SIIG, INC.	RONNIE PENG 6078 STEWART AVE FREMONT, CA 94538	109	7/18/2006	\$1,620.00 Claimed Unsecured \$1,620.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247714
06-10977	Silicon Graphics, Inc.	SILICOM CONNECTIVITY SOLUTIONS, INC.	8 HANAGAR ST KPAR SAVA, 44000 ISRAEL	772	9/18/2006	\$70,600.00 Allowed Unsecured \$70,600.00 Claimed Unsecured \$17,650.00 Scheduled Unsecured	Goods/Services	This claim has been allowed (court). Docket no. 710, 10/30/2006. Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	269954
06-10977	Silicon Graphics, Inc.	SILICON ASSOCIATES, INC, FORMERLY THEBLR CORP	C/O BRIAN RABINOWITZ, PRESIDENT P.O. BOX 390030 MOUNTAIN VIEW, CA 94039-0030 Noticing: 1901 OLD MIDDLEFIELD WAY, STE. #21 MOUNTAIN VIEW, CA 94043	27	6/12/2006	Undetermined Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. No amount stated	245820
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS (PTY) LIMITED, REPUBLIC OF SOUTH AFRICA				\$38,932.91 Scheduled Unsecured			247716
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS A/S (DENMARK)				\$938.93 Scheduled Unsecured			247717
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS COMERCIO E SERVICOS LTDA (BRAZIL)				\$664,421.70 Scheduled Unsecured			247718
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS COMPUTER ENGINEERING & TECHNOLOGY (CHINA) CO., LTD.				\$4,212,759.31 Scheduled Unsecured			247719
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS COMPUTER SYSTEMS LIMITED, ISRAEL				\$7,419,814.33 Scheduled Unsecured			247720
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS FEDERAL, INC.				\$333,663,241.00 Scheduled Unsecured	Intercompany		247721
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS FINANCE S.A. (SWITZERLAND)				\$111,923,114.20 Scheduled Unsecured			247722
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS GMBH (GERMANY)				\$15,865.90 Scheduled Unsecured			247723
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS LIMITED (NEW ZEALAND)				\$1,426.00 Scheduled Unsecured			247724
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS LIMITED (CANADA)				\$1,337,667.15 Scheduled Unsecured			247725
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS LIMITED (HONG KONG)				\$185,560.12 Scheduled Unsecured			247726
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS LIMITED (TAIWAN)				\$552,895.45 Scheduled Unsecured			247727
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS LIMITED (UNITED KINGDOM)	UNITED KINGDOM			\$439,635.53 Scheduled Unsecured			247728

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10984	Cray Research Eastern Europe Ltd.	SILICON GRAPHICS LLCI, RUSSIA	RUSSIA			\$21,886.00 Scheduled Unsecured			247729
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS PTE LTD (SINGAPORE)	SINGAPORE			\$21,229.11 Scheduled Unsecured			247730
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS PTY LTD. (AUSTRALIA)	AUSTRALIA			\$26,711.11 Scheduled Unsecured			247731
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS S.A. (ARGENTINA)	ARGENTINA			\$1,382.69 Scheduled Unsecured			247732
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS S.A. (VENEZUELA)	VENEZUELA			\$2,689,874.63 Scheduled Unsecured			247733
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS S.A. DE C.V. (MEXICO)	MEXICO			\$190,454.17 Scheduled Unsecured			247734
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS S.R.O. (CZECH REPUBLIC)	CZECH REPUBLIC			\$155,991.37 Scheduled Unsecured			247735
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS SA, (FRANCE)	FRANCE			\$226.36 Scheduled Unsecured			247736
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS SDN BHD, (MALAYSIA)	MALAYSIA			\$1,535,002.61 Scheduled Unsecured			247737
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS SP.Z.O.O., (POLAND)	POLAND			\$141,560.90 Scheduled Unsecured			247738
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS SYSTEMS (INDIA) LIMITED	INDIA			\$5,342,906.91 Scheduled Unsecured			247739
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS WORLD TRADE CORPORATION				\$2,000,000.00 Scheduled Unsecured			247740
06-10977	Silicon Graphics, Inc.	SILICON GRAPHICS WORLDWIDE USER GROUP INC	139 WEST 640 NORTH AMERICAN FORK, UT 84003-1579	112	7/18/2006	\$5,435.00 Claimed Unsecured \$5,435.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247741
06-10978	Silicon Graphics Federal, Inc.	SILICON GRAPHICS, INC.				\$388,640,516.10 Scheduled Unsecured			247742
06-10988	Cray Asia/Pacific, Inc.	SILICON GRAPHICS, INC.				\$2,935,155.00 Scheduled Unsecured			247743
06-10986	Cray Research International, Inc.	SILICON GRAPHICS, INC.				\$160,721.89 Scheduled Unsecured			247744
06-10983	Cray Research America Latina Ltd.	SILICON GRAPHICS, INC.				\$5,494.00 Scheduled Unsecured			247745
06-10977	Silicon Graphics, Inc.	SKYMICRO	SKYMICRO, INC 2060D AVE LOS ARBOLES PMB344 THOUSAND OAKS, CA 91362-1361	292	7/25/2006	\$11,592.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259181
06-10977	Silicon Graphics, Inc.	SKYTEL	ATTN: JOHN DAVIS, BANKRUPTCY ANALYST PO BOX 70849 CHARLOTTE, NC 28272-0849	245	7/21/2006	\$17,460.42 Claimed Unsecured \$22,905.22 Scheduled Unsecured	Goods/Services	Paid by Agent	247746
06-10977	Silicon Graphics, Inc.	SMART MODULAR TECHNOLOGIES, INC.	ANN T NGUYEN, GENERAL COUNSEL 4211 STARBOARD DR FREMONT, CA 94538 Noticing: ALAN D HALPERIN ESQ HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FL NEW YORK, NY 10022	478	8/3/2006	\$909,240.00 Claimed Administrative	Goods/Services	Docket no. 787, 1/9/2007. Paid by Agent	260359
06-10977	Silicon Graphics, Inc.	SMITH & ASSOCIATES	PO BOX 841078 DALLAS, TX 75284-1078			\$439.56 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247748
06-10977	Silicon Graphics, Inc.	SMPTE	3 BARKER AVE WHITE PLAINS, NY 10601-1509			\$5,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247749
06-10977	Silicon Graphics, Inc.	SNOW AWAY SERVICES	11142 HIGHWAY 29 CHIPPEWA FALLS, WI 54729			\$33,964.71 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247750
06-10978	Silicon Graphics Federal, Inc.	SNP COMMUNICATIONS	SNP COMMUNICATIONS INC 1593 NORTH POINT STREET SAN FRANCISCO, CA 94123			\$31,250.00 Scheduled Unsecured			247751
06-10977	Silicon Graphics, Inc.	SNP COMMUNICATIONS	SNP COMMUNICATIONS INC 1593 NORTH POINT STREET SAN FRANCISCO, CA 94123			\$25,000.00 Scheduled Unsecured		Paid by Agent	247752

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	SODEN,STEVEN	1515 RAEDEL ROAD EAU CLAIRE, WI 54703			\$10,000.00 Scheduled Priority		Paid by Agent	247054
06-10977	Silicon Graphics, Inc.	SODEN,STEVEN	1515 RAEDEL ROAD EAU CLAIRE, WI 54703			\$4,067.69 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247753
06-10978	Silicon Graphics Federal, Inc.	SOFTWARE HOUSE INTERNATIONAL	SOFTWARE HOUSE INTERNATIONAL INC PO BOX 8500-41155 PHILADELPHIA, PA 19178			\$445.82 Scheduled Unsecured		Paid by Agent	247755
06-10977	Silicon Graphics, Inc.	SOFTWARE HOUSE INTERNATIONAL	SOFTWARE HOUSE INTERNATIONAL INC PO BOX 8500-41155 PHILADELPHIA, PA 19178			\$2,756.14 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247754
06-10978	Silicon Graphics Federal, Inc.	SOFTWARE INTEGRATORS INC	4055 VALLEY COMMONS DR STE C BOZEMAN, MT 59718-6434			\$200.00 Scheduled Unsecured		Paid by Agent	247756
06-10977	Silicon Graphics, Inc.	SOLECTRON CORPORATION	LAWRENCE SCHWAB PATRICK COSTELLO BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	387	8/1/2006	Undetermined Claimed Administrative Undetermined Claimed Secured Undetermined Claimed Priority \$12,244,758.81 Claimed Unsecured	Goods/Services	Claimed contingent, unliquidated Paid by AgentSecond Distribution 06/27/2007	260236
06-10977	Silicon Graphics, Inc.	SONY	SONY ELECTRONICS INC 3300 ZANKER MD SJ2A6 SAN JOSE, CA 95134-1901			\$342.05 Scheduled Unsecured			247759
06-10977	Silicon Graphics, Inc.	SONY ELECTRONICS INC	ATTN: LLOYD B SARAKIN, ESQ LAW DEPT - MD TL-4 1 SONY DRIVE PARK RIDGE, NJ 07675	815	11/2/2006	\$45,000.00 Claimed Unsecured	Equipment	First Distribution 12/06/2006Second Distribution 06/27/2007	273595
06-10977	Silicon Graphics, Inc.	SOUTH BAY CHAPTER OF APA	PO BOX 610093 SAN JOSE, CA 95161-0093			\$325.00 Scheduled Unsecured		First Distribution 12/06/2006	247760
06-10977	Silicon Graphics, Inc.	SOUTH DAKOTA STATE TREASURER'S OFFICE	UNCLAIMED PROPERTY DIVISION 500 E CAPITOL AVE PIERRE, SD 57501	426	8/2/2006	Undetermined Claimed Unsecured	No Basis Indicated	This claim has been expunged. Docket no. 750, 12/1/2006.	260303
06-10977	Silicon Graphics, Inc.	SOUTHWEST PLASTIC BINDING CO	KATHLEEN HORN, A/R MGR. PO BOX 150 MARYLAND HGTS, MO 63043-9150	105	7/18/2006	\$1,164.63 Claimed Unsecured \$1,164.63 Scheduled Unsecured	Goods/Services	No amount stated First Distribution 12/06/2006Second Distribution 8/10/2007Third Distribution 10/10/2007	247761
06-10978	Silicon Graphics Federal, Inc.	SPECIAL PRODUCTS TRANSFER INC	PO BOX 512 LORTON, VA 22199			\$288.00 Scheduled Unsecured		Paid by Agent	247762
06-10977	Silicon Graphics, Inc.	SPECIALIZED TRANSPORTATION INC	SPECIALIZED TRANSPORTATION, INC. (STI) DALE S SHEPHSED, DIRECTOR PO BOX 80520 FORT WAYNE, IN 46898-0520	117	7/18/2006	\$900.18 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	257947
06-10977	Silicon Graphics, Inc.	SPECIALTY ENGINEERING, INC.	KATHLEEN J LANGTON, FINANCE LEADER 1766 EAST HIGHWAY 36 MAPLEWOOD, MN 55109	162	7/18/2006	\$59,178.28 Claimed Unsecured \$59,178.28 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258039
06-10978	Silicon Graphics Federal, Inc.	SPECTRUM SOLUTIONS, INC	114 CASTLE DRIVE MADISON, AL 35758			\$5,910.00 Scheduled Unsecured		Paid by Agent	247764
06-10977	Silicon Graphics, Inc.	SPHERION CORP	ATTN: HAL GOLDBERG 2050 SPECTRUM BLVD FT LAUDERDALE, FL 33309	67	6/30/2006	\$98,624.00 Claimed Unsecured \$66,030.40 Scheduled Unsecured	Goods/Services	Amends claim no. 68 Paid by Agent	255173
06-10977	Silicon Graphics, Inc.	SPHERION CORP	ATTN: HAL GOLDBERG 2050 SPECTRUM BLVD FT LAUDERDALE, FL 33309	68	7/3/2006	\$92,328.00 Claimed Unsecured	Goods/Services	Amended by claim no. 67	255167
06-10977	Silicon Graphics, Inc.	SPITALFIELDS PROJECTS LLP	ONE NEW CHANGE LONDON, EC4M 9QQ, UNITED KINGDOM			\$50.00 Scheduled Unsecured		First Distribution 12/06/2006	247766
06-10977	Silicon Graphics, Inc.	SPL INTEGRATED SOLUTIONS	9180 RUMSEY RD STE D4 COLUMBIA, MD 21045	49	6/27/2006	\$740,690.56 Claimed Unsecured	Goods/Services	Amended by claim no. 211	245918

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	SPRINT	PO BOX 530581 ATLANTA, GA 30353-0581			\$160,169.73 Scheduled Unsecured			247769
06-10977	Silicon Graphics, Inc.	SPRINT	P.O. BOX 54977 LOS ANGELES, CA 90054-977			\$1,200.14 Scheduled Unsecured			247770
06-10977	Silicon Graphics, Inc.	SPRINT COMMUNICATIONS COMPANY LP	M/S: KSOPHT0101-Z2900 ATTN: CYNTHIA M BEST-BANKRUPTCY ANALYST 6391 SPRINT PKWY OVERLAND PARK, KS 66251-2900	459	8/2/2006	\$235,823.33 Original Unsecured \$193,296.07 Claimed Unsecured	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	260357
06-10977	Silicon Graphics, Inc.	SPRINT SPECTRUM LP DBA SPRINT PCS	M/S KSOPHT0101-Z2850 6391 SPRINT PKWY OVERLAND PARK, KS 66251-2850	29	6/13/2006	\$114.68 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	245778
06-10977	Silicon Graphics, Inc.	ST JOSEPH HOSPITAL	ST JOSEPH HOSPITAL 2661 COUNTY HWY I CHIPPEWA FALLS, WI 54729			\$3,813.49 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247771
06-10977	Silicon Graphics, Inc.	ST PAUL METALCRAFT INC	C/O L&P FINANCIAL SERVICES CO ATTN: KEVIN HENSLEY NO 1 LEGGETT RD CARTHAGE, MO 64836	47	6/26/2006	\$12,914.92 Claimed Unsecured \$12,914.92 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	245914
06-10977	Silicon Graphics, Inc.	STAAS & HALSEY	1201 NEW YORK AVENUE NW SUITE 700 WASHINGTON, DC 20005			\$10,179.79 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247773
06-10977	Silicon Graphics, Inc.	STAMP LADY;THE	462 MURIEL COURT SANTA CLARA, CA 95051			\$75.00 Scheduled Unsecured		First Distribution 12/06/2006	247774
06-10977	Silicon Graphics, Inc.	STANDARD REGISTER COMPANY	CHRISTY ADAMS, DIRECTOR CUSTOMER ACCOUNTING 600 ALBANY ST DAYTON, OH 45408	98	7/17/2006	\$2,629.73 Claimed Unsecured \$3,459.73 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	257720
06-10978	Silicon Graphics Federal, Inc.	STANFORD UNIVERSITY	2575 SAND HILL ROAD MENLO PARK, CA 94025			\$2,109.12 Scheduled Unsecured		Paid by Agent	247776
06-10978	Silicon Graphics Federal, Inc.	STANLEY,THOMAS	16710 CLAGGETT LANDING RD. UPPER MARLBORO, MD 20774			\$4,646.15 Scheduled Unsecured		Paid by Agent	247777
06-10978	Silicon Graphics Federal, Inc.	STANLEY,THOMAS	16710 CLAGGETT LANDING RD. UPPER MARLBORO, MD 20774			\$10,000.00 Scheduled Priority		Paid by Agent	247072
06-10977	Silicon Graphics, Inc.	STANTON CHASE INTERNATIONAL	CHERYL L STEWART, CPA 100 E PRATT ST SUITE 2530 BALTIMORE, MD 21202	147	7/18/2006	\$1,518.41 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	258015
06-10978	Silicon Graphics Federal, Inc.	STATE BOARD OF EQUALIZATION	SPECIAL PROCEDURES SECTION MIC:55 PO BOX 942879 SACRAMENTO, CA 94279-0055	808	10/23/2006	\$209,176.02 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Amended by claim no. 809	273525
06-10978	Silicon Graphics Federal, Inc.	STATE BOARD OF EQUALIZATION	SPECIAL PROCEDURES SECTION MIC:55 PO BOX 942879 SACRAMENTO, CA 94279-0055	809	10/24/2006	\$209,176.02 Claimed Priority	Tax	Amends claim no. 808	273543
06-10977	Silicon Graphics, Inc.	STATE BOARD OF EQUALIZATION	SPECIAL PROCEDURES SECTION MIC:55 PO BOX 942879 SACRAMENTO, CA 94279-0055	810	10/25/2006	\$205,934.96 Claimed Priority	Tax		273545
06-10978	Silicon Graphics Federal, Inc.	STATE OF LOUISIANA	LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATON ROUGE, LA 70896	20	6/6/2006	\$300.00 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	245769
06-10977	Silicon Graphics, Inc.	STATE OF LOUISIANA	LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATON ROUGE, LA 70896	21	6/6/2006	\$1,079.96 Claimed Priority	Tax	This claim has been withdrawn. Docket no. 524, 8/28/2006.	245770

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	STATE OF NEW MEXICO	TAXATION AND REVENUE DEPARTMENT PO BOX 8575 ALBUQUERQUE, NM 87198-8575	24	6/9/2006	\$3,581.51 Claimed Unsecured	Tax	Possibly duplicated by claim no. 44 First Distribution 12/06/2006 Second Distribution 06/27/2007	245773
06-10977	Silicon Graphics, Inc.	STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT	PO BOX 8575 ALBUQUERQUE, NM 87198-8575	44	6/26/2006	\$3,581.51 Claimed Unsecured	Tax	Possible duplicate of claim no. 24	245911
06-10977	Silicon Graphics, Inc.	STATE OF NEW YORK DEPARTMENT OF LABOR	UNEMPLOYMENT INSURANCE DIVISION GOVERNOR W AVERELL HARRIMAN STATE OFFICE BUILDING CAMPUS BUILDING 12, RM 256 ALBANY, NY 12240	13	5/30/2006	\$49.57 Claimed Priority	Tax	This claim has been withdrawn. Docket no. 652, 9/18/2006. Possibly duplicated by claim no. 31	245764
06-10977	Silicon Graphics, Inc.	STATE OF NEW YORK DEPARTMENT OF LABOR	UNEMPLOYMENT INSURANCE DIVISION GOVERNOR W AVERELL HARRIMAN STATE OFFICE BUILDING CAMPUS BUILDING 12, ROOM 256 ALBANY, NY 12240	31	6/16/2006	\$49.57 Claimed Priority	Tax	This claim has been withdrawn. Docket no. 652, 9/18/2006. Possible duplicate of claim no. 13	245780
06-10977	Silicon Graphics, Inc.	STATE OF OREGON DEPARTMENT OF REVENUE	DONNA SANDVER BANKRUPTCY TECHNICIAN REVENUE BLDG 955 CENTER ST NE SALEM, OR 97301-2555	793	9/18/2006	\$3,668.90 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 773	273309
06-10977	Silicon Graphics, Inc.	STATE OF OREGON DEPARTMENT OF REVENUE	DONNA SANDVER BANKRUPTCY TECHNICIAN REVENUE BLDG 955 CENTER ST NE SALEM, OR 97301-2555	794	10/2/2006	\$221.22 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Possible duplicate of claim no. 782	273311
06-10977	Silicon Graphics, Inc.	STATE OF WISCONSIN DEPARTMENT OF REVENUE	JAMES POLKOWSKI BANKRUPTCY SPECIALIST 2135 RIMROCK RD MADISON, WI 53713	721	8/18/2006	\$175.79 Original Priority \$140.79 Claimed Priority	Tax	Docket no. 788, 1/9/2007.	269515
06-10977	Silicon Graphics, Inc.	STATE OF WISCONSIN DEPARTMENT OF REVENUE	2135 RIMROCK RD MADISON, WI 53713	798	10/13/2006	\$67,274.45 Claimed Priority \$28,063.75 Claimed Unsecured \$95,338.20 Total Claimed	Tax	This claim has been expunged. Docket no. 788, 1/9/2007.	273346
06-10977	Silicon Graphics, Inc.	STEPHEN GOULD CORP	35 S JEFFERSON RD WHIPPANY, NJ 7981	693	8/10/2006	\$990.40 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Filed after bar date	264445
06-10977	Silicon Graphics, Inc.	STEPHEN, SUSAN	8765 HUNTERS WAY APPLE VALLEY, MN 55124	399	8/2/2006	\$3,483.67 Claimed Priority	Shareholder (Common Stock)	Possibly duplicated by claim no. 400	260197
06-10977	Silicon Graphics, Inc.	STEPHEN, SUSAN	8765 HUNTERS WAY APPLE VALLEY, MN 55124	400	8/2/2006	\$3,483.67 Claimed Priority	Shareholder (Common Stock)	Possible duplicate of claim no. 399	260213
06-10977	Silicon Graphics, Inc.	STEPHENS, ABRAHAM	561 N. CENTER STREET APT 8 SALT LAKE CITY, UT 84103			\$942.31 Scheduled Priority		Paid by Agent	247055
06-10977	Silicon Graphics, Inc.	STEREOGRAPHICS	100 N CRESCENT DR STE 120 BEVERLY HILLS, CA 90210-5427			\$110.00 Scheduled Unsecured		First Distribution 12/06/2006	247778
06-10977	Silicon Graphics, Inc.	STERLING COMMERCE	PO BOX 8000 DUBLIN, OH 43016	91	7/14/2006	\$4,864.00 Claimed Unsecured \$4,864.00 Scheduled Unsecured	Goods/Services	Paid by Agent	257539
06-10977	Silicon Graphics, Inc.	STOEBERL, PHILIP	2388 28TH AVE BIRCHWOOD, WI 54817	730	8/24/2006	\$9,877.85 Claimed Priority \$9,877.85 Scheduled Priority	Employee/Wages	Filed after bar date Paid by Agent	247056

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	STORAGE PERFORMANCE COUNCIL	643 BAIER ISLAND ROAD SUITE 103 REDWOOD CITY, CA 94063-2755			\$11,000.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247781
06-10977	Silicon Graphics, Inc.	STORAGE TECHNOLOGY	STORAGE TECHNOLOGY CORP PO BOX 99600 CHICAGO, IL 60690			\$781,420.26 Scheduled Unsecured			247782
06-10978	Silicon Graphics Federal, Inc.	STORAGE TECHNOLOGY	STORAGE TECHNOLOGY CORP PO BOX 99600 CHICAGO, IL 60690			\$40,521.89 Scheduled Unsecured			247783
06-10977	Silicon Graphics, Inc.	STORAGE TECHNOLOGY CORPORATION	LAWRENCE SCHWAB / PATRICK COSTELLO BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL, SUITE 300 PALO ALTO, CA 94306	508	8/3/2006	\$70,400.00 Claimed Administrative \$236,974.12 Claimed Secured Undetermined Claimed Priority \$512,915.30 Claimed Unsecured \$820,289.42 Total Claimed	Goods/Services	Claimed unliquidated Paid by AgentSecond Distribution 06/27/2007	260398
06-10977	Silicon Graphics, Inc.	STORM PRODUCTS	ATTN: CFO 501 SANTA MONICA BLVD, STE 703 SANTA MONICA, CA 90401	139	7/18/2006	\$4,840.81 Claimed Unsecured \$4,840.81 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247784
06-10977	Silicon Graphics, Inc.	STR SOFTWARE	11505 ALLECINGIE PARKWAY RICHMOND, VA 23235			\$429.32 Scheduled Unsecured			247785
06-10977	Silicon Graphics, Inc.	STRATFOR	STRATEGIC FORECASTING, INC. ATTN: SUSAN M GEORGEN-SAAD, CFO 700 LAVACA ST, STE 900 AUSTIN, TX 78701	417	8/2/2006	\$100,000.00 Claimed Unsecured	Goods/Services		260233
06-10977	Silicon Graphics, Inc.	SUBURBAN IMAGEWORKS	ATTN: PATRICK CAMPBELL, OWNER 1612 BABERO AVE SAN JOSE, CA 95118	201	7/20/2006	\$13,500.00 Claimed Unsecured \$9,000.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258266
06-10977	Silicon Graphics, Inc.	SUMMIT STRATEGIES, INC	111 DEVONSHIRE ST, STE 720 BOSTON, MA 02109-5417			\$22,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247788
06-10977	Silicon Graphics, Inc.	SUN MICROSYSTEMS	SUN MICROSYSTEMS INC C/O THE NORTHERN TRUST CO. PO BOX 75640 CHICAGO, IL 60675-5640			\$85,000.00 Scheduled Unsecured			247789
06-10977	Silicon Graphics, Inc.	SUN MICROSYSTEMS, INC.	LAWRENCE SCHWAB/PATRICK COSTELLO BIALSON BERGER & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	480	8/3/2006	\$218,521.90 Claimed Administrative \$31,478.10 Claimed Unsecured \$250,000.00 Total Claimed	Goods/Services	Paid by Agent	260360
06-10977	Silicon Graphics, Inc.	SUNDEX INFORMATION SYSTEMS	ATT MR PAUL HEINO 555 RICHMOND ST WEST SUITE 404 PO BOX 700 TORONTO, ON M5V 3B1 CANADA	502	8/3/2006	\$18,588.75 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007 Claim amount is in foreign currency	260395
06-10977	Silicon Graphics, Inc.	SUNRISE INTERNATIONAL LEASING CORPORATION	5500 WAYZATA BOULEVARD SUITE 725 GOLDEN VALLEY, MN 55416			\$19,071.89 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247790
06-10977	Silicon Graphics, Inc.	SVL SERVICE CORPORATION	4600 CHURCHILL STREET ST PAUL, MN 55126			\$4,663.76 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247791
06-10978	Silicon Graphics Federal, Inc.	SWIFT,SPENCER	6316 LLANO AVENUE DALLAS, TX 75214-3320			\$2,400.00 Scheduled Priority		Paid by Agent	247073
06-10977	Silicon Graphics, Inc.	SYLVANIA LIGHTING SERVICES	P.O. BOX 96924 CHICAGO, IL 60693-6924			\$1,737.44 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247792
06-10977	Silicon Graphics, Inc.	SYNOPSIS	SYNOPSIS INC 7900 INTERNATIONAL DRIVE SUITE 825 BLOOMINGTON, MN 55425			\$375,000.00 Scheduled Unsecured		Paid by Agent	247793

Claims Register

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	SYNOVIS PRECISION ENGINEERING	SYNOVIS INTERVENTIONAL SOLUTIONS 475 APOLLO DR LINO LAKES, MN 55014	93	7/14/2006	\$42,085.91 Claimed Unsecured \$42,085.91 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247794
06-10977	Silicon Graphics, Inc.	SYNTRIO	SYNTRIO INC 33 New Montgomery St, Suite 1280 San Francisco, CA 94105			\$1,350.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247796
06-10977	Silicon Graphics, Inc.	T O PLASTICS	1325 AMERICAN BLVD E STE 6 BLOOMINGTON, MN 55425-1152			\$13,803.90 Scheduled Unsecured			247797
06-10977	Silicon Graphics, Inc.	T O PLASTICS INC	OLYMPIA BUSINESS CENTER CHARLES G GIDERS SR, PRESIDENT 1325 AMERICAN BLVD E # 6 BLOOMINGTON, MN 55425	512	8/3/2006	\$13,803.90 Claimed Secured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	260414
06-10977	Silicon Graphics, Inc.	TANDBERG DATA	TANDBERG DATA (ASIA) PTE LTD 801 TOA PAYOH LORONG 7 #20-00 SINGAPORE, 319319			\$32,136.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247798
06-10977	Silicon Graphics, Inc.	TANG, MABEL	205 DANVILLE DRIVE LOS GATOS, CA 95032	247	7/21/2006	\$14,420.00 Claimed Unsecured \$14,420.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247510
06-10977	Silicon Graphics, Inc.	TAX COLLECTOR OF COUNTY OF SANTA CLARA	DEBORAH NICHOLS TAX COLLECTOR COUNTY ADMINISTRATION BUILDING EAST WING SIXTH FLOOR 70 W HEDDING ST SAN JOSE, CA 95110	821	12/15/2006	Undetermined Claimed Secured \$139,830.16 Claimed Priority	Tax	Possibly duplicated by claim no. 822 Amends claim no. 813 Filed after bar date	276376
06-10977	Silicon Graphics, Inc.	TAX COLLECTOR OF COUNTY OF SANTA CLARA	DEBORAH NICHOLS TAX COLLECTOR COUNTY ADMINISTRATION BUILDING EAST WING SIXTH FLOOR 70 W HEDDING ST SAN JOSE, CA 95110	822	12/13/2006	Undetermined Claimed Secured \$139,830.16 Claimed Priority	Tax	Amends claim no. 813 Possible duplicate of claim no. 821 Filed after bar date	276430
06-10977	Silicon Graphics, Inc.	TAYLOR, MARK	7561 WESTWOOD DR GILROY, CA 95020-742	110	7/18/2006	\$8,306.98 Claimed Priority \$9,382.50 Claimed Unsecured \$17,689.48 Total Claimed	Contributions to Employee Benefit Plan		257956
06-10977	Silicon Graphics, Inc.	TECHDEPOT	ATTN BANKRUPTCY DEPT 2200 OLD GERMANTOWN RD DELRAY BCH, FL 33445	8	5/22/2006	\$6,493.86 Claimed Unsecured \$5,980.22 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	245760
06-10977	Silicon Graphics, Inc.	TECH-ETCH INC	JOANNE M STRINGER ACCT MGR 45 ALDRIN RD PLYMOUTH, MA 02360	137	7/18/2006	\$303.60 Claimed Unsecured \$303.60 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	247800
06-10977	Silicon Graphics, Inc.	TECHNICAL CABLE CONCEPTS	TECHNICAL CABLE CONCEPTS INC 35 LEAR AVENUE COSTA MESA, CA 92626			\$124.00 Scheduled Unsecured		First Distribution 12/06/2006	247801
06-10977	Silicon Graphics, Inc.	TECHNOLOGY INNOVATION INC	625 COCHRAN STREET SIMI VALLEY, CA 93065			\$2,100.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247802
06-10977	Silicon Graphics, Inc.	TEK PRODUCTS	5852 BAKER RD MINNETONKA, MN 55345			\$1,600.14 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247803
06-10977	Silicon Graphics, Inc.	TELEADAPT	1315 GREG ST STE 110 SPARKS, NV 89431-6091	514	8/3/2006	\$1,095.80 Claimed Unsecured \$1,095.80 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247804
06-10977	Silicon Graphics, Inc.	TELECT INC	KELLY ANDERSON PO BOX 665 LIBERTY LAKE, WA 99019-0665	135	7/18/2006	\$863.00 Claimed Unsecured \$863.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247805

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	TEMPO 05 FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	582	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260601
06-10981	Silicon Graphics World Trade Corporation	TEMPO 05 FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	583	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260602
06-10978	Silicon Graphics Federal, Inc.	TEMPO 05 FUND	ATTN NEIL L RUDOLPH C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA ST STE 2975 SAN FRANCISCO, CA 94104 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	588	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated Possibly duplicated by claim no. 589	260609
06-10977	Silicon Graphics, Inc.	TENERE, INC	ATTN: ANGIE BALL, CORP CASH MGR 700 KELLY AVE DRESSER, WI 54009	45	6/23/2006	\$191,965.92 Claimed Unsecured \$191,083.42 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	245912
06-10977	Silicon Graphics, Inc.	TENNESSEE TREASURY DEPARTMENT	UNCLAIMED PROPERTY DIVISION 500 DEADERICK STREET, 9TH FL NASHVILLE, TN 37243			\$85.78 Scheduled Unsecured		First Distribution 12/06/2006	247807
06-10977	Silicon Graphics, Inc.	TERRY,BRENDA	7076 VIA PACIFICA SAN JOSE, CA 95139			\$2,653.85 Scheduled Priority		Paid by Agent	247057
06-10977	Silicon Graphics, Inc.	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	UNCLAIMED PROPERTY DIVISION 111 EAST 17TH STREET AUSTIN, TX 78774			\$13,020.22 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247808
06-10977	Silicon Graphics, Inc.	TF ASSOCIATES	TWO HARTFORD DRIVE SUITE 201 TINTON FALLS, NJ 7701			\$1,408.35 Scheduled Unsecured		Paid by Agent	247809
06-10977	Silicon Graphics, Inc.	THALACKER,MARK	E15775 LINCOLN ROAD FALL CREEK, WI 54742			\$4,830.04 Scheduled Priority		Paid by Agent	247058
06-10977	Silicon Graphics, Inc.	THC CONTROLS	2827 26TH STREET LA CROSSE, WI 54801			\$5,513.99 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247810
06-10977	Silicon Graphics, Inc.	THE SIEGFRIED GROUP	1201 N. MARKET ST., SUITE 700 WILMINGTON, DE 19801			\$25,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247812
06-10977	Silicon Graphics, Inc.	THERMO-DYNE INC	14149 21ST STREET PLYMOUTH, MN 55447	256	7/24/2006	\$2,236.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	259446
06-10977	Silicon Graphics, Inc.	THOMAS DESIGN	5341 Lassen Avenue SAN JOSE, CA 95129			\$500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247813
06-10977	Silicon Graphics, Inc.	THOMSEN & BURKE LLP	ATTN: ROSZEL C. THOMSEN II, PARTNER ONE N CHARLES ST STE 400 BALTIMORE, MD 21201	423	8/2/2006	\$112.50 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006	260258

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	THOMSON FINANCIAL	THOMSON FINANCIAL/CARSON MELLON BANK PO BOX 360315 PITTSBURGH, PA 15251-6315			\$4,712.09 Scheduled Unsecured		Paid by Agent	247814
06-10977	Silicon Graphics, Inc.	TIGER DIRECT INC	7795 WEST FLAGLER STREET MIAMI, FL 33144			\$1,054.25 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247815
06-10977	Silicon Graphics, Inc.	TLC ELECTRONICS, INC.	ANNA MAIWURM, ACCTS REC DEPT 18 LONG LAKE RD ST. PAUL, MN 55115	160	7/18/2006	\$380.00 Claimed Unsecured \$380.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006	258038
06-10977	Silicon Graphics, Inc.	TNT EXPRESS (BELGIUM) NV/SA	BUILDING 711 1931 BRUCARGO (MACHELEN) BRUSSELS AMSTERDAM			\$4.83 Scheduled Unsecured		First Distribution 12/06/2006	247817
06-10977	Silicon Graphics, Inc.	TOWN OF LEXINGTON	COLLECTOR OF TAXES PO BOX 309 LEXINGTON, MA 02420	81	7/12/2006	\$12.14 Claimed Unsecured	Tax	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. First Distribution 12/06/2006 No amount stated	257232
06-10977	Silicon Graphics, Inc.	TOWNSEND AND TOWNSEND	ATTN: DAVID E SIOPIORA, PARTNER 2 EMBARCADERO CTR 8TH FL SAN FRANCISCO, CA 94111	222	7/21/2006	\$18,025.96 Claimed Unsecured \$11,066.96 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258491
06-10977	Silicon Graphics, Inc.	TOYOTA MATERIAL HANDLING	ATTN: CINDY LONG PO BOX 45333 SAN FRANCISCO, CA 94145-0333	692	8/10/2006	\$863.56 Claimed Priority \$863.56 Claimed Unsecured \$863.56 Total Claimed	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Filed after bar date Claim filed out of balance	264449
06-10977	Silicon Graphics, Inc.	TRACEWELL ELECTRONICS INC.	TERRY A ENGELS, PLANT CONTROLLER 9962 ROUTE 446 CUBA, NY 14727	115	7/18/2006	\$14,797.00 Claimed Unsecured \$14,797.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247820
06-10978	Silicon Graphics Federal, Inc.	TRADE-DEBT.NET Fully transferred on 7/7/2006 12:00:00 AM from: THE DEFENSE TALENT NETWORK	P.O. BOX 1487 WEST BABYLON, NY 11704			\$15,300.00 Scheduled Unsecured		Docket no. 332, 7/7/2006. Paid by Agent	258603
06-10978	Silicon Graphics Federal, Inc.	TRADE-DEBT.NET Fully transferred on 8/17/2006 12:00:00 AM from: FIVE STAR VENDING	P.O. BOX 1487 WEST BABYLON, NY 11704			\$162.00 Scheduled Unsecured		Docket no. 474, 8/17/2006. Paid by Agent	269593
06-10977	Silicon Graphics, Inc.	TRANSITIVE CORPORATION AND TRANSITIVE CORPORATION LTD	c/o HSBC Bank USA NA PO Box 2661 Buffalo, NY 14240-2661 Noticing: c/o HSBC Bank USA NA PO Box 2661 Buffalo, NY 14240-2661 Distribution: c/o HSBC Bank USA NA PO Box 2661 Buffalo, NY 14240-2661	205	7/19/2006	\$967,799.38 Claimed Unsecured \$122,772.50 Scheduled Unsecured	Goods/Services	Claimed unliquidated Possibly duplicated by claim no. 638 First Distribution 12/06/2006Second Distribution 06/27/2007 Plus interest, Attorney fees	258437
06-10977	Silicon Graphics, Inc.	TRANSITIVE CORPORATION AND TRANSITIVE CORPORATION LTD	c/o HSBC Bank USA NA PO Box 2661 Buffalo, NY 14240-2661	638	7/19/2006	Undetermined Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 788, 1/9/2007. Claimed unliquidated Possible duplicate of claim no. 205 Plus interest, Attorney fees	260942

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	TRANSLATOR	PASEO DE LA CASTELLANA 137 PLANTA 17 MADRID, 28046			\$493.70 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247822
06-10977	Silicon Graphics, Inc.	TRANSWESTERN GREAT LAKES, L.P.	1750 E GOLF RD SUITE 120 SCHAUMBURG, IL 60173 Noticing: C/O MASON, SILVER, WENK & MISHKIN, LLC ATTN: ADAM E BERMAN 1033 SKOKIE BOULEVARD, SUITE 250 NORTHBROOK, IL 60062	290	7/25/2006	\$35,463.61 Claimed Unsecured \$4,785.93 Scheduled Unsecured	Real Estate/Real Property	First Distribution 12/06/2006Second Distribution 06/27/2007	259179
06-10977	Silicon Graphics, Inc.	TREASURER OF ARAPAHOE COUNTY, COLORADO	5334 S PRINCE ST LITTLETON, CO 80166	778	9/29/2006	\$6,312.47 Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Claimed unliquidated Amended by claim no. 790 Plus interest	270336
06-10977	Silicon Graphics, Inc.	TREASURER OF ARAPAHOE COUNTY, COLORADO	GEORGE ROSENBERG ASSISTANT ARAPAHOE COUNTY ATTORNEY 5334 S PRINCE ST LITTLETON, CO 80166	790	10/9/2006	Undetermined Claimed Secured \$6,312.47 Claimed Priority	Tax	Amends claim no. 778 Plus interest	273303
06-10978	Silicon Graphics Federal, Inc.	TRIDENT COMPUTER RESOURCES INC	151 INDUSTRIAL WAY EAST EATONTOWN, NJ 7724			\$20,490.19 Scheduled Unsecured			247823
06-10977	Silicon Graphics, Inc.	TRIDENT COMPUTER RESOURCES INC	151 INDUSTRIAL WAY EAST EATONTOWN, NJ 7724			\$19,144.78 Scheduled Unsecured		Paid by Agent	247824
06-10977	Silicon Graphics, Inc.	TRILOGY COMPUTER INDUSTRY SOLUTIONS	TRILOGY COMPUTER INDUSTRY SOLUTIONS INC 6011 WEST COURTYARD DRIVE AUSTIN, TX 78730			\$632,967.02 Scheduled Unsecured			247825
06-10977	Silicon Graphics, Inc.	TRILOGY COMPUTER INDUSTRY SOLUTIONS INC.	ATTN LANCE JONES VICE PRESIDENT GENERAL COUNSEL 6011 W COURTYARD DR AUSTIN, TX 78730	654	8/7/2006	\$632,967.03 Claimed Unsecured	Executory Contracts	Filed after bar date Paid by Agent	260961
06-10977	Silicon Graphics, Inc.	TROELLER, MARK	16707 AVE 264 VISALIA, CA 93292	431	8/2/2006	\$10,000.00 Claimed Priority \$10,000.00 Scheduled Priority	Employee/Wages	Paid by Agent	247059
06-10977	Silicon Graphics, Inc.	TROELLER, MARK	16707 AVE 264 VISALIA, CA 93292	432	8/2/2006	\$19,803.85 Claimed Unsecured \$19,803.85 Scheduled Unsecured	Employee/Wages	Paid by Agent	247826
06-10978	Silicon Graphics Federal, Inc.	TRS-RENTELCO	PO BOX 619260 DFW AIRPORT, TX 75261-9260	746	8/21/2006	\$2,341.60 Claimed Unsecured \$2,458.68 Scheduled Unsecured	Equipment	Docket no. 788, 1/9/2007. Filed after bar date	247828
06-10977	Silicon Graphics, Inc.	TTM TECHNOLOGIES	TTM TECHNOLOGIES INC 234 CASHMAN DRIVE CHIPPEWA FALLS, WI 54729			\$7,437.60 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247829
06-10977	Silicon Graphics, Inc.	TUV AMERICA INC	ATTN: CHERYL WALTER, AR 5 CHERRY HILL DR DANVERS, MA 01923	46	6/23/2006	\$18,645.00 Original Unsecured \$13,365.00 Claimed Unsecured \$13,365.00 Scheduled Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	245913
06-10977	Silicon Graphics, Inc.	TUV PRODUCT SERVICE	ATTN: LIZ MARGOSSIAN, A/R SUPERVISOR 5 CHERRY HILL DR DANVERS, MA 1923	234	7/21/2006	\$5,280.00 Claimed Unsecured \$5,280.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258515
06-10977	Silicon Graphics, Inc.	TWIN CITY HARDWARE	723 HADLEY AVE N OAKDALE, MN 55128			\$76.83 Scheduled Unsecured		First Distribution 12/06/2006	247832

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10981	Silicon Graphics World Trade Corporation	U.S. BANK NATIONAL ASSOCIATION	AS INDENTURE TRUSTEE - 11.75% SR SECURED NOTES C/O JAMES MURPHY 100 WALL STREET, SUITE 1600 NEW YORK, NY 10005 Noticing: IRA H GOLDMAN SHIPMAN & GOODWIN LLP ONE CONSTITUTION PLAZA HARTFORD, CT 06103	685	8/1/2006	Undetermined Claimed Secured	Noteholder/Bonds	Claimed unliquidated	261955
06-10978	Silicon Graphics Federal, Inc.	U.S. BANK NATIONAL ASSOCIATION	AS INDENTURE TRUSTEE - 11.75% SR SECURED NOTES C/O JAMES MURPHY 100 WALL STREET, SUITE 1600 NEW YORK, NY 10005 Noticing: IRA H GOLDMAN SHIPMAN & GOODWIN LLP ONE CONSTITUTION PLAZA HARTFORD, CT 06103	686	8/1/2006	Undetermined Claimed Secured	Noteholder/Bonds	Claimed unliquidated	261956
06-10978	Silicon Graphics Federal, Inc.	U.S. BANK NATIONAL ASSOCIATION	INDENTURE TTEE 6.50% SR SECURED CONV NOTES JAMES MURPHY 100 WALL ST, SUITE 1600 NEW YORK, NY 10005 Noticing: IRA H GOLDMAN SHIPMAN & GOLDMAN LLP ONE CONSTITUTION PLAZA HARTFORD, CT 06103	687	8/1/2006	Undetermined Claimed Secured	Noteholder/Bonds	Claimed unliquidated	261957
06-10981	Silicon Graphics World Trade Corporation	U.S. BANK NATIONAL ASSOCIATION	INDENTURE TTEE 6.50% SR SECURED CONV NOTES JAMES MURPHY 100 WALL ST, SUITE 1600 NEW YORK, NY 10005 Noticing: IRA H GOLDMAN SHIPMAN & GOLDMAN LLP ONE CONSTITUTION PLAZA HARTFORD, CT 06103	688	8/1/2006	Undetermined Claimed Secured	Noteholder/Bonds	Claimed unliquidated INDENTURE TRUSTEE - 6.50% SR SECURED CONVERTIBLE NOTES	261958
06-10977	Silicon Graphics, Inc.	U.S. BANK NATIONAL ASSOCIATION	INDENTURE TTEE 6.50% SR SECURED CONV NOTES JAMES MURPHY 100 WALL ST, SUITE 1600 NEW YORK, NY 10005 Noticing: IRA H GOLDMAN SHIPMAN & GOLDMAN LLP ONE CONSTITUTION PLAZA HARTFORD, CT 06103	689	8/1/2006	Undetermined Claimed Administrative \$192,936,247.10 Claimed Secured	Multiple Basis Indicated	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed unliquidated Possibly duplicated by claim no. 297 Amended by claim no. 735 INDENTURE TRUSTEE - 6.50% SR SECURED CONVERTIBLE NOTES Plus interest	261959
06-10977	Silicon Graphics, Inc.	U.S. BANK NATIONAL ASSOCIATION	AS INDENTURE TRUSTEE - 11.75% SR SECURED NOTES C/O JAMES MURPHY 100 WALL STREET, SUITE 1600 NEW YORK, NY 10005 Noticing: IRA H GOLDMAN SHIPMAN & GOODWIN LLP ONE CONSTITUTION PLAZA HARTFORD, CT 06103	690	8/1/2006	Undetermined Claimed Administrative \$2,485,681.78 Claimed Secured	Multiple Basis Indicated	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed unliquidated Amended by claim no. 736 INDENTURE TRUSTEE - 11.75% SR SECURED NOTES Plus interest	261960
06-10977	Silicon Graphics, Inc.	U.S. BANK NATIONAL ASSOCIATION, AS INDENTURE TRUSTEE	C/O JAMES MURPHY 100 WALL ST STE 1600 NEW YORK, NY 10005 Noticing: IRA H GOLDMAN SHIPMAN & GOODWIN LLP ONE CONSTITUTION PLZ HARTFORD, CT 06103	735	9/1/2006	\$193,923,662.47 Claimed Secured \$0.00 Claimed Unsecured \$193,923,662.47 Total Claimed	Multiple Basis Indicated	Claimed unliquidated Amends claim no. 689 Filed after bar date	269558

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	U.S. BANK NATIONAL ASSOCIATION, AS INDENTURE TRUSTEE	C/O JAMES MURPHY 100 WALL ST STE 1600 NEW YORK, NY 10005 Noticing: IRA H GOLDMAN SHIPMAN & GOODWIN LLP ONE CONSTITUTION PLZ HARTFORD, CT 06103	736	9/1/2006	\$2,508,265.93 Claimed Secured \$0.00 Claimed Unsecured \$2,508,265.93 Total Claimed	Multiple Basis Indicated	Claimed unliquidated Amends claim no. 690 Filed after bar date	269559
06-10977	Silicon Graphics, Inc.	U.S. BANK NATIONAL ASSOCIATION, INDENTURE TRUSTEE	CORPORATE TRUST SERVICES (SILICON GRAPHICS, INC.) ATTN: PAULA OSWALD 633 WEST FIFTH STREET, 24TH FLOOR LOS ANGELES, CA 90071			\$2,386,000.00 Scheduled Secured Undetermined Scheduled Unsecured			248795
06-10977	Silicon Graphics, Inc.	U.S. BANK NATIONAL ASSOCIATION, INDENTURE TRUSTEE	CORPORATE TRUST SERVICES (SILICON GRAPHICS, INC.) ATTN: PAULA OSWALD 633 WEST FIFTH STREET, 24TH FLOOR LOS ANGELES, CA 90071			\$188,578,000.00 Scheduled Secured Undetermined Scheduled Unsecured			248796
06-10977	Silicon Graphics, Inc.	U.S. CUSTOMS AND BORDER PROTECTION	ATTN REVENUE DIVISION BANKRUPTCY TEAM 6650 TELECOM DR STE 100 INDIANAPOLIS, IN 46278	812	10/27/2006	Undetermined Claimed Priority	Tax	This claim has been expunged. Docket no. 788, 1/9/2007. Claimed contingent, unliquidated	273589
06-10977	Silicon Graphics, Inc.	UGS CORP	PO BOX 502825 ST LOUIS, MO 63150-2825 Noticing: ATTN: THOMAS F EBERLE, ASST.GEN. COUNSEL 2000 EASTMAN DR MILFORD, OH 45150	198	7/20/2006	\$7,184.71 Claimed Unsecured \$7,184.71 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247833
06-10977	Silicon Graphics, Inc.	UK APPLICATION SOFTWARE				\$15,532.62 Scheduled Unsecured			247834
06-10977	Silicon Graphics, Inc.	ULINE INC.	2200 SOUTH LAKESIDE DRIVE WAUKEGAN, IL 60085			\$6,110.54 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247835
06-10977	Silicon Graphics, Inc.	ULTRA EX	ULTRAEX, INC. RICH GEELACH, CFO 2633 BARRINGTON CT HAYWARD, CA 94545-1100	104	7/18/2006	\$194.08 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	257943
06-10977	Silicon Graphics, Inc.	ULTRA FLEX INC	ROCKY RAYNOR, PRESIDENT PO BOX 183 HALF MOON BAY, CA 94019	173	7/18/2006	\$31,847.00 Claimed Unsecured \$31,847.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258085
06-10977	Silicon Graphics, Inc.	UNISOURCE WORLDWIDE INC	7472 COLLECTION CENTER DRIVE CHICAGO, IL 60693			\$898.87 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247837
06-10977	Silicon Graphics, Inc.	UNITED PROPERTIES	UNITED PROPERTIES LLC 3500 WEST 80TH STREET SUITE 200 MINNEAPOLIS, MN 55431			\$168,667.84 Scheduled Unsecured		Paid by Agent	247838
06-10977	Silicon Graphics, Inc.	UNITED VAN LINES	ONE UNITED DRIVE FENTON, MO 63026	118	7/18/2006	\$2,767.91 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	257954
06-10977	Silicon Graphics, Inc.	UNIVERSITY OF CALIFORNIA - LIVERMORE	LAWRENCE LIVERMORE NATIONAL LABORATORY PO BOX 808 MAIL STOP L-560 LIVERMORE, CA 94550-0808			\$2,500.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247839
06-10977	Silicon Graphics, Inc.	UNIVERSITY OF ILLINOIS AT URBANA- CHAMPAIGN	506 SOUTH WRIGHT STREET URBANA, IL 61801			\$15,400.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247840

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	UNIVERSITY OF MINNESOTA	SUPERCOMPUTING INSTITUTE 599 WALTER LIBRARY 117 PLEASANT STREET SE MINNEAPOLIS, MN 55415			\$600.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247841
06-10977	Silicon Graphics, Inc.	UNIVERSITY OF OTAGO, THE	GEOFF WYVILL PO BOX 56 DUNEDIN, 9015 NEW ZEALAND	779	9/29/2006	\$6,620.76 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	270338
06-10977	Silicon Graphics, Inc.	UNIVERSITY OF UTAH	RESEARCH ACCOUNTING 201 S PRESIDENTS CIRCLE RM 406 SALT LAKE CITY, UT 84112-9020			\$114,325.57 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247842
06-10977	Silicon Graphics, Inc.	UNIVERSITY OF WISCONSIN	RESEARCH AND SPONSORED PROGRAMS 21 N PARK ST STE 6401 MADISON, WI 53715-1218	73	7/10/2006	\$121,000.00 Claimed Unsecured \$100,000.00 Scheduled Unsecured	Goods/Services	Amended by claim no. 358	255401
06-10977	Silicon Graphics, Inc.	UNIVERSITY OF WISCONSIN	RESEARCH AND SPONSORED PROGRAMS 21 N PARK ST STE 6401 MADISON, WI 53715-1218	358	7/31/2006	\$100,000.00 Claimed Unsecured	Goods/Services	Amends claim no. 73 Paid by Agent	259862
06-10977	Silicon Graphics, Inc.	US BANK	CM9533 ST PAUL, MN 55170-9533			\$12,542.50 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247844
06-10977	Silicon Graphics, Inc.	USF HOLLAND INC	ATTN: GAIL FITTS, CREDIT MGR 750 E 40TH ST HOLLAND, MI 49423	61	6/30/2006	\$8,142.92 Original Unsecured \$6,494.19 Claimed Unsecured	Goods/Services	Docket no. 703, 10/25/2006. Docket no. 750, 12/1/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	246250
06-10977	Silicon Graphics, Inc.	UTAH STATE TREASURER	UNCLAIMED PROPERTY DIVISION 341 SOUTH MAIN STREET, 5TH FLOOR SALT LAKE CITY, UT 84111			\$1,003.46 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247846
06-10977	Silicon Graphics, Inc.	VALLEY RECYCLING	1615 B. SO SEVENTH STREET UNIT # B SAN JOSE, CA 95112			\$970.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247847
06-10977	Silicon Graphics, Inc.	VALLEY REFRIGERATION & MECH.	121 EAST GRAND AVENUE CHIPPEWA FALLS, WI 54729			\$1,628.75 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247848
06-10977	Silicon Graphics, Inc.	VAN DYKE SOFTWARE	VAN DYKE SOFTWARE INC 4848 TRAMWAY RIDGE DR NE SUITE 101 ALBUQUERQUE, NM 87111			\$383.34 Scheduled Unsecured		First Distribution 12/06/2006	247849
06-10977	Silicon Graphics, Inc.	VAN PAPER COMPANY	PACE C A BILLOTA 2107 STEWART AVE S ST PAUL, MN 55116	124	7/18/2006	\$1,253.76 Claimed Unsecured \$1,253.76 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247850
06-10977	Silicon Graphics, Inc.	VAN SOMEREN TRANSFER INC	PRIVATE COMPANY HEADQUARTERS LOCATION ATTN: BONNIE VANSOMEREN, OFF. MGR. 420 8TH AVE BALDWIN, WI 54002-6306	343	7/27/2006	\$2,555.01 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	259575
06-10977	Silicon Graphics, Inc.	VENTURE ACCELERATION, LLC	4140 DONALD DRIVE PALO ALTO, CA 94306			\$22,548.70 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247851
06-10977	Silicon Graphics, Inc.	VERICENTER	VRICENTER INC 757 N ELDRIDGE PARKWAY SUITE 200 HOUSTON, TX 77079			\$1,095.65 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247852
06-10977	Silicon Graphics, Inc.	VERIFICATIONS	VERIFICATIONS INC 920 SECOND AVENUE SOUTH SUITE 610 MINNEAPOLIS, MN 55402			\$7,885.40 Scheduled Unsecured			247853

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	VERIFICATIONS INC	ATTN: CONTROLLER 6900 WEDGWOOD RD NORTH SUITE 120 MAPLE GROVE, MN 55311	542	8/3/2006	\$7,937.25 Claimed Unsecured	Goods/Services	Paid by Agent	260417
06-10977	Silicon Graphics, Inc.	VERISIGN	75 REMITTANCE DR STE 1689 CHICAGO, IL 60675-1689			\$716.00 Scheduled Unsecured		Paid by Agent	247854
06-10977	Silicon Graphics, Inc.	VERIZON	VERIZON BANKRUPTCY DEPARTMENT ATTN: BETTY HUDSON PO BOX 25087 WILMINGTON, DE 19802	706	8/15/2006	\$2,714.35 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	266352
06-10977	Silicon Graphics, Inc.	VERIZON	ATTN CHUCK MARTELLARO 6415 BUSINESS CENTER DR HIGHLANDS RANCH, CO 80126	739	9/5/2006	\$210,797.90 Original Unsecured \$175,447.40 Claimed Unsecured	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. Amends claim no. 63 Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	269561
06-10977	Silicon Graphics, Inc.	VERIZON BUSINESS	ATTN: CHUCK MARTELLARO 6415 BUSINESS CENTER DR HIGHLANDS RANCH, CO 80126	63	7/5/2006	\$152,271.84 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Amended by claim no. 739	255158
06-10977	Silicon Graphics, Inc.	VERIZON CALIFORNIA INC.	AFNI/VERIZON 404 BROCK DR BLOOMINGTON, IL 61701	264	7/24/2006	\$601.22 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	259442
06-10977	Silicon Graphics, Inc.	VERIZON WIRELESS	PO BOX 25506 LEHIGH VALLEY, PA 18002-5506			\$20,196.24 Scheduled Unsecured			247855
06-10977	Silicon Graphics, Inc.	VERIZON WIRELESS WEST	404 BROCK DR BLOOMINGTON, IL 61701	781	10/2/2006	\$68,541.39 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 788, 1/9/2007. Amended by claim no. 804 Filed after bar date	270341
06-10977	Silicon Graphics, Inc.	VERIZON WIRELESS WEST	AFNI/VERIZON WIRELESS 404 BROCK DR BLOOMINGTON, IL 61701	804	10/16/2006	\$58,934.56 Original Unsecured \$53,339.99 Claimed Unsecured	Goods/Services	Docket no. 788, 1/9/2007. Amends claim no. 781 Filed after bar date Second Distribution 06/27/2007	273353
06-10977	Silicon Graphics, Inc.	VESTIL MANUFACTURING	PO BOX 507 ANGOLA, IN 46703-0507			\$593.25 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247856
06-10977	Silicon Graphics, Inc.	VETTE CORPORATION	ATTN: WILLIAM SULLIVAN, CORPORATE CONTROLLER 2 WALL STREET, 4TH FLOOR MANCHESTER, NH 03101	86	7/13/2006	\$108,221.15 Claimed Unsecured \$108,213.65 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247857
06-10977	Silicon Graphics, Inc.	VIBRANT TECHNOLOGIES, INC	ATTN: BILL URICK, CFO 6031 CULLIGAN WAY MINNETONKA, MN 55346	702	8/15/2006	\$2,750.00 Claimed Unsecured \$2,750.00 Scheduled Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	247858
06-10977	Silicon Graphics, Inc.	VIDEO MONITORING SERVICES OF AMERICA	VIDEO MONITOR SVS OF AMERICA LP Attn: Joseph Lennon 1500 Broadway, 6th Floor NEW YORK, NY 10036			\$3,238.11 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247859
06-10977	Silicon Graphics, Inc.	VIDEOTRANSFORM INC	940 COMMERCIAL ST PALO ALTO, CA 94303	674	8/7/2006	\$19,529.57 Claimed Unsecured \$19,194.97 Scheduled Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	247860
06-10978	Silicon Graphics Federal, Inc.	VIEIRA, WAYNE	1580 VINTAGE COURT TRACY, CA 95376			\$5,709.85 Scheduled Unsecured		Paid by Agent	247861

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10978	Silicon Graphics Federal, Inc.	VIEIRA, WAYNE	1580 VINTAGE COURT TRACY, CA 95376			\$10,000.00 Scheduled Priority		Paid by Agent	247074
06-10977	Silicon Graphics, Inc.	VIKING ELECTRIC SUPPLY	VIKING ELECTRIC SUPPLY INC MICHAEL WIERECHOWSKI, CREDIT ANALYST PO BOX 1227 EAU CLAIRE, WI 54702-1227	116	7/18/2006	\$6,749.77 Claimed Unsecured \$1,776.88 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	257946
06-10977	Silicon Graphics, Inc.	VILLAUME INDUSTRIES INC	KENNETH D ROWE, CFO 2926 LONE OAK CIRCLE ST PAUL, MN 55121	181	7/19/2006	\$1,985.00 Claimed Unsecured \$1,985.00 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	258093
06-10978	Silicon Graphics Federal, Inc.	VION CORPORATION	PHILIP J ROUSE, II, VP FINANCE 1055 THOMAS JEFFERSON ST NW, STE 406 WASHINGTON, DC 20007	189	7/19/2006	\$163,072.00 Original Unsecured \$147,032.13 Claimed Unsecured \$81,536.00 Scheduled Unsecured	Goods/Services	Docket no. 750, 12/1/2006.	247864
06-10977	Silicon Graphics, Inc.	VIRGINIA DEPARTMENT OF TAXATION	TAXING AUTHORITY CONSULTING SERVICES, PC ATTN: MARK K AMES PO BOX 2156 RICHMOND, VA 23218	401	8/2/2006	\$5,124.87 Original Priority \$92.25 Claimed Priority	Tax	Docket no. 788, 1/9/2007.	260214
06-10977	Silicon Graphics, Inc.	VIRGINIA DEPARTMENT OF THE TREASURY	DIVISION OF UNCLAIMED PROPERTY P.O. BOX 2478, MONROE BUILDING - 4TH FLOOR RICHMOND, VA 23219			\$310.51 Scheduled Unsecured		First Distribution 12/06/2006	247865
06-10977	Silicon Graphics, Inc.	VOGT, JUDY	4580 WINDCHIME WAY TRACY, CA 95377	599	8/4/2006	\$5,007.69 Original Unsecured \$5,007.69 Claimed Priority \$5,007.69 Scheduled Priority	Employee/Wages	Docket no. 788, 1/9/2007.	247060
06-10977	Silicon Graphics, Inc.	VOLTAIRE INC	6 FORTUNE DRIVE SUITE 301 BILLERICA, MA 1821			\$76,200.00 Scheduled Unsecured		Paid by AgentSecond Distribution 06/27/2007	247868
06-10978	Silicon Graphics Federal, Inc.	VOLTAIRE INC	6 FORTUNE DRIVE SUITE 301 BILLERICA, MA 1821			\$52,172.40 Scheduled Unsecured			247869
06-10978	Silicon Graphics Federal, Inc.	VON KARMAN MICHELSON	C/O AMERICAN REALTY ADVISORS 801 NORTH BRAND BLVD., SUITE 800, ATTN: STANLEY IEZMAN GLENDALE, CA 91203			\$1,789.03 Scheduled Unsecured			247870
06-10978	Silicon Graphics Federal, Inc.	VRSIM	185 MAIN ST STE 431 NEW BRITAIN, CT 06051	680	8/7/2006	\$49,996.20 Claimed Unsecured	Goods/Services	Filed after bar date Paid by Agent	260999
06-10978	Silicon Graphics Federal, Inc.	VRSIM, INC	185 MAIN STREET SUITE 431 NEW BRITAIN, CT 6051			\$49,996.20 Scheduled Unsecured			247871
06-10977	Silicon Graphics, Inc.	W BRADLEY ELECTRIC INC	90 HILL RD NOVATO, CA 94945	664	8/7/2006	\$720.00 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	260977
06-10977	Silicon Graphics, Inc.	W BRADLEY ELECTRIC INC	90 HILL RD NOVATO, CA 94945	665	8/7/2006	\$600.00 Claimed Unsecured	Goods/Services	Filed after bar date First Distribution 12/06/2006Second Distribution 06/27/2007	260979
06-10977	Silicon Graphics, Inc.	WACHOVIA NATIONAL BANK	LOCK BOX CLIENT SERVICES, PA 4218, REF #053473 401 MARKET STREET PHILADELPHIA, PA 19106			\$7,072.79 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247872
06-10978	Silicon Graphics Federal, Inc.	WALL STREET JOURNAL, THE	200 BURRNETT ROAD CHICOPEE, MA 01020			\$99.00 Scheduled Unsecured		Paid by Agent	247873
06-10977	Silicon Graphics, Inc.	WALT DISNEY	WALT DISNEY PICTURES AND TELEVISION 500 SOUTH BUENA VISTA STREET BURBANK, CA 91521-3020			\$86,868.70 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247874
	(Multiple Debtors)	WAREHOUSE HOLDINGS (546)	1514 W MANCHESTER AVE # 5 LOS ANGELES, CA 90047 Noticing: PERSHING ONE PERSHING PLAZA JERSEY CITY, NJ 07399	35	6/19/2006	Undetermined Claimed Unsecured	Shareholder (Common Stock)	No amount stated	245900

Claims Register

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	WAREHOUSE HOLDINGS (546)	1522 W MANCHESTER AVE LOS ANGELES, CA 90047	785	10/5/2006	Undetermined Claimed Secured Undetermined Claimed Unsecured	Executory Contracts	This claim has been expunged. Docket no. 788, 1/9/2007. Filed after bar date No amount stated	273196
06-10977	Silicon Graphics, Inc.	WAREHOUSE HOLDINGS (546)	1522 W MANCHESTER AVE LOS ANGELES, CA 90047	788	10/6/2006	Undetermined Claimed Secured	Executory Contracts	This claim has been expunged. Docket no. 788, 1/9/2007. Filed after bar date No amount stated	273200
06-10977	Silicon Graphics, Inc.	WAREHOUSE HOLDINGS (546)	1522 W. MANCHESTER AVE LOS ANGELES, CA 90047	797	10/13/2006	Undetermined Claimed Secured	Executory Contracts	This claim has been expunged. Docket no. 788, 1/9/2007. Filed after bar date	273344
06-10977	Silicon Graphics, Inc.	WAREHOUSING OF WISCONSIN, INC.	PO BOX 1451 MILWAUKEE, WI 53201-1451			\$9,863.43 Scheduled Unsecured		Paid by Agent	247875
06-10977	Silicon Graphics, Inc.	WATCHUNG COMPANIES; THE	Watchung Spring Water Company, Inc. Attn: Debbie PO Box 3019 LAKEWOOD, NJ 08701			\$520.09 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247876
06-10978	Silicon Graphics Federal, Inc.	WATERSHED CAPITAL INSTITUTIONAL PARTNERS, L.P.	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGEMENT LLC ONE MARITIME PLAZA STE 1525 SAN FRANCISCO, CA 941111 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	544	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260571
06-10977	Silicon Graphics, Inc.	WATERSHED CAPITAL INSTITUTIONAL PARTNERS, L.P.	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGEMENT LLC ONE MARITIME PLAZA STE 1525 SAN FRANCISCO, CA 941111 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	550	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260572
06-10981	Silicon Graphics World Trade Corporation	WATERSHED CAPITAL INSTITUTIONAL PARTNERS, L.P.	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGEMENT LLC ONE MARITIME PLZ STE 1525 SAN FRANCISCO, CA 941111 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	573	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260591
06-10978	Silicon Graphics Federal, Inc.	WATERSHED CAPITAL PARTNERS (OFFSHORE), LTD	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGEMENT LLC ONE MARITIME PLZ STE 1525 SAN FRANCISCO, CA 941111 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	574	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260594
06-10981	Silicon Graphics World Trade Corporation	WATERSHED CAPITAL PARTNERS (OFFSHORE), LTD.	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGEMENT LLC ONE MARITIME PLAZA STE 1525 SAN FRANCISCO, CA 941111 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	575	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260595

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	WATERSHED CAPITAL PARTNERS (OFFSHORE), LTD.	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGEMENT LLC ONE MARITIME PLAZA STE 1525 SAN FRANCISCO, CA 94111 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	578	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260597
06-10978	Silicon Graphics Federal, Inc.	WATERSHED CAPITAL PARTNERS, L.P.	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGEMENT LLC ONE MARITIME PLZ STE 1525 SAN FRANCISCO, CA 94111 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON AVE NEW YORK, NY 10022	551	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260574
06-10977	Silicon Graphics, Inc.	WATERSHED CAPITAL PARTNERS, L.P.	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGEMENT LLC ONE MARITIME PLZ STE 1525 SAN FRANCISCO, CA 94111 Noticing: ATTN ALLAN S BRILLIANT ESQ ATTN ALLAN S BRILLANT ESQ GOODWIN PROCTOR LLP 599 LEXINGTON AVE NEW YORK, NY 10022	576	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260598
06-10981	Silicon Graphics World Trade Corporation	WATERSHED CAPITAL PARTNERS, L.P.	ATTN KEVIN KATARI C/O WATERSHED ASSET MANAGMENT LLC ONE MARITIME PLZ STE 1525 SAN FRANCISCO, CA 94111 Noticing: ATTN ALLAN S BRILLIANT ESQ GOODWIN PROCTER LLP 599 LEXINGTON ACE NEW YORK, NY 10022	577	8/3/2006	Undetermined Claimed Unsecured	Noteholder/Bonds	This claim has been expunged. Docket no. 750, 12/1/2006. Claimed contingent, unliquidated	260596
06-10977	Silicon Graphics, Inc.	WBE NETWORK SYSTEMS	WBE SECURITY CONTROL SYSTEMS 90 HILL ROAD NOVATO, CA 94945			\$1,320.00 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247877
06-10977	Silicon Graphics, Inc.	WEBSIDESTORY INC	PO BOX 512126 LOS ANGELES, CA 90051-0126			\$7,500.00 Scheduled Unsecured		Paid by Agent	247878
06-10981	Silicon Graphics World Trade Corporation	Wells Fargo Foothill, Inc.	Jeffer, Mangles, Butler & Marmaro LLP Atty. for Agent Wells Fargo Foothill, Inc. Attn: N. DeLancie & R. Kaplan, Esqs. Two Embarcadero Center, 5th Floor San Francisco, CA 94111-8324	660	8/4/2006	Undetermined Claimed Secured \$64,690,401.28 Scheduled Secured	Money Loaned	Claimed unliquidated	260971
06-10978	Silicon Graphics Federal, Inc.	Wells Fargo Foothill, Inc.	Jeffer, Mangles, Butler & Marmaro LLP Atty. for Agent Wells Fargo Foothill, Inc. Attn: N. DeLancie & R. Kaplan, Esqs. Two Embarcadero Center, 5th Floor San Francisco, CA 94111-8324	661	8/4/2006	Undetermined Claimed Secured \$64,690,401.28 Scheduled Secured	Money Loaned	Claimed unliquidated	260972
06-10977	Silicon Graphics, Inc.	Wells Fargo Foothill, Inc.	Jeffer, Mangles, Butler & Marmaro LLP Atty. for Agent Wells Fargo Foothill, Inc. Attn: N. DeLancie & R. Kaplan, Esqs. Two Embarcadero Center, 5th Floor San Francisco, CA 94111-8324	662	8/4/2006	Undetermined Claimed Secured \$64,690,401.28 Scheduled Secured	Money Loaned	Claimed unliquidated	260973
06-10977	Silicon Graphics, Inc.	WERGELAND, CYNTHIA	12739 43RD AVE CHIPPEWA FALLS, WI 54729	254	7/24/2006	\$9,239.54 Claimed Priority \$9,239.54 Scheduled Priority	Employee/Wages	Paid by Agent	247061
	(Multiple Debtors)	WEST VIRGINIA STATE TAX DIVISION	CHRISSY BROWN PO BOX 766 CHARLESTON, WV 25323-0766	329	7/27/2006	\$33,650.00 Claimed Priority	Tax	This claim has been withdrawn. Docket no. 649, 9/26/2006.	259461

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount	Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	WILD OPEN SOURCE	WILD OPEN SOURCE INC 25 MALL ROAD SUITE 300 BURLINGTON, MA 1803			\$8,639.90	Scheduled Unsecured		Paid by Agent	247879
06-10977	Silicon Graphics, Inc.	WILINK INC	601 MOOREFIELD PARK DRIVE RICHMOND, VA 23236			\$6,652.09	Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247880
06-10977	Silicon Graphics, Inc.	WILLIS BENEFITS OF PENNSYLVANIA	ATTN HEATHER NAAKTGEBOREN 26 CENTURY BLVD NASHVILLE, TN 37214	349	7/28/2006	\$15,584.75	Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	259618
06-10978	Silicon Graphics Federal, Inc.	WINTER WYMAN & COMPANY, INC	1170 BLACKFIELD DRIVE SANTA CLARA, CA 95051			\$32,560.00	Scheduled Unsecured			247882
06-10977	Silicon Graphics, Inc.	WINTER, WYMAN & COMPANY	EDWARD M LURIE, MGR, CREDIT & COLLECTIONS 950 WINTER ST STE 3100 WALTHAM, MA 02451	156	7/18/2006	\$32,560.00	Claimed Unsecured	Goods/Services	Paid by Agent	258036
06-10977	Silicon Graphics, Inc.	WISCONSIN DEPARTMENT OF REVENUE	BOX 93194 MILWAUKEE, WI 53293-0194			\$312.68	Scheduled Unsecured		First Distribution 12/06/2006	247883
06-10977	Silicon Graphics, Inc.	WISCONSIN OFFICE OF STATE TREASURER	UNCLAIMED PROPERTY DIVISION 1 S. PICKNEY STREET - SUITE 550 MADISON, WI 53703			\$1,238.58	Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247884
06-10977	Silicon Graphics, Inc.	WISTRON	4051 FREEPORT PARKWAY SUITE 200 GRAPEVINE, TX 76051			\$2,940.00	Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247885
06-10977	Silicon Graphics, Inc.	WOOD,LISA	S 3797 SILVER SPRINGS CT EAU CLAIRE, WI 54701			\$3,024.04	Scheduled Priority		Paid by Agent	247062
06-10977	Silicon Graphics, Inc.	WORKER TRAINING FUND	PO BOX 6285 INDIANAPOLIS, IN 46206-6285			\$3.29	Scheduled Unsecured		First Distribution 12/06/2006	247887
06-10978	Silicon Graphics Federal, Inc.	WORKER TRAINING FUND	PO BOX 6285 INDIANAPOLIS, IN 46206-6285			\$6.30	Scheduled Unsecured		Paid by Agent	247886
06-10977	Silicon Graphics, Inc.	WORLDWIDE BUSINESS RESEARCH USA LLC	535 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 70017-2045			\$20,000.00	Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247888
06-10977	Silicon Graphics, Inc.	X/OPEN CO LTD	44 MONTGOMERY STREET SUITE 960 SAN FRANCISCO, CA 94104-4704			\$17,500.00	Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247889
06-10977	Silicon Graphics, Inc.	XEROX CORPORATION	ATTN TROY RACHUI PO BOX 660506 DALLAS, TX 75266-9937	11	5/26/2006	\$5,126.46 \$104.72	Claimed Unsecured Scheduled Unsecured	Equipment	First Distribution 12/06/2006Second Distribution 06/27/2007	245762
06-10977	Silicon Graphics, Inc.	XO COMMUNICATIONS	ATTN BRAD LEE 105 MOLLOY ST NASHVILLE, TN 37201	744	9/6/2006	\$12,583.66	Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006. Filed after bar date	269564
06-10977	Silicon Graphics, Inc.	XYRATEX	860 EMBARCADERO DRIVE SUITE 80 RIVERSIDE BUSINESS CENTER WEST SACRAMENTO, CA 95605			\$922,150.48	Scheduled Unsecured			247892
06-10977	Silicon Graphics, Inc.	XYRATEX	ATTN BRUCE SHIMABUKURO 2031 CONCOURSE DR SAN JOSE, CA 95131	378	8/1/2006	Undetermined \$942,866.48	Claimed Administrative Claimed Unsecured	Goods/Services	Claimed unliquidated Paid by Agent	259977
06-10977	Silicon Graphics, Inc.	YAHOO! INC.	LAWRENCE SCHWAB / THOMAS GAA BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	359	7/3/2006	\$1,596.51 \$7,583.43 \$0.00 \$9,179.94 \$9,179.94	Original Priority Original Unsecured Claimed Priority Claimed Unsecured Total Claimed	Goods/Services	Docket no. 750, 12/1/2006. Docket no. 703, 10/25/2006. First Distribution 12/06/2006Second Distribution 06/27/2007	259835

U.S Bankruptcy Court: Southern District of New York

Chapter 11 Cases

Debtor: Silicon Graphics, Inc., Attn: Barry Weinert, 1140 East Arques Ave., Sunnyvale, CA 94085

Attorney: WEIL, GOTSHAL & MANGES LLP, 767 FIFTH AVENUE, GARY T. HOLTZER, ESQ., SHAI Y. WAISMAN, ESQ., NEW YORK, NY 10153-0119 Phone: (212) 310-8000

Petition Date: 5/8/2006

General Bar Date: 8/4/2006

Case No.	Debtor Name	Claimant Name	Claimant Address	Claim No.	Claim Date	Amount Description	Claimed Basis	Remarks	Record No.
06-10977	Silicon Graphics, Inc.	YALE MATERIAL HANDLING GREEN BAY	YALE MATL HANDLING GREEN BAY INC 2140 HUTSON RD GREEN BAY, WI 54303			\$336.11 Scheduled Unsecured		First Distribution 12/06/2006	247893
06-10977	Silicon Graphics, Inc.	YEARICK,PAT	3890 TERWOOD DRIVE DOYLESTOWN, PA 18901			\$8,630.77 Scheduled Priority		Paid by Agent	247063
06-10977	Silicon Graphics, Inc.	YOCH,IAN	10820 WUNDERLICH DRIVE CUPERTINO, CA 95014			\$7,091.54 Scheduled Priority		Paid by Agent	247064
06-10977	Silicon Graphics, Inc.	ZAMANSKY PROFESSIONAL ASSOC	3901 IDS TOWER, 80 S EIGHTH ST MINNEAPOLIS, MN 55402-2226			\$3,816.25 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247894
06-10978	Silicon Graphics Federal, Inc.	ZEE MEDICAL	PO BOX 4527 CHESTERFIELD, MO 63006-4527			\$595.00 Scheduled Unsecured			247895
06-10977	Silicon Graphics, Inc.	ZEE MEDICAL SERVICE COMPANY	GAIL E MATHEWS PO BOX 911 BURNSVILLE, MN 55337	150	7/18/2006	\$645.42 Claimed Unsecured \$645.42 Scheduled Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	247896
06-10977	Silicon Graphics, Inc.	ZEPHYR ENVIRONMENTAL	ZEPHYR ENVIRONMENTAL CORPORATION PO BOX 583 AUSTIN, TX 78767-0583			\$2,022.50 Scheduled Unsecured			247897
06-10977	Silicon Graphics, Inc.	ZEPHYR ENVIRONMENTAL CORPORATION	MARVIN E SPROUSE III JACKSON WALKER LLP 100 CONGRESS AVE STE 1100 AUSTIN, TX 78701	429	8/2/2006	\$3,075.00 Claimed Unsecured	Goods/Services	First Distribution 12/06/2006Second Distribution 06/27/2007	260274
06-10977	Silicon Graphics, Inc.	ZIEGLER INC	SDS 12-0436 P.O. BOX 86 MINNEAPOLIS, MN 55486-0436			\$844.12 Scheduled Unsecured		First Distribution 12/06/2006Second Distribution 06/27/2007	247898
06-10977	Silicon Graphics, Inc.	ZONES	PO BOX 34740 SEATTLE, WA 98124-1740	94	7/17/2006	\$305.00 Claimed Unsecured	Goods/Services	This claim has been expunged. Docket no. 750, 12/1/2006.	257712
06-10977	Silicon Graphics, Inc.	****CLAIM NUMBER VOIDED BY COURT****	****CLAIM NUMBER VOIDED BY COURT****	592	8/7/2006		Void Claim	This claim has been voided. Filed after bar date	260678
06-10977	Silicon Graphics, Inc.	****CLAIM NUMBER VOIDED BY COURT****	****CLAIM NUMBER VOIDED BY COURT****	594	8/7/2006		Void Claim	This claim has been voided. Filed after bar date	260679